

T H E
P R I N C I P L E S
O F
B O O K - K E E P I N G

E X P L A I N ' D ,

With the Chief CASES thereof
S T A T E D and R E S O L V E D .

To which are annexed,

Two *Setts* of *Books* of Fictitious Trade,
Wherein the W H O L E is reduced to P R A C T I C E .

By Mr. ALEXANDER MACGHIE Merchant in *Edinburgh*.



E D I N B U R G H :

Printed by *James Watson* One of His Majesty's Printers, for the A U T H O R ' s
Relict; and to be Sold at her Shop, a little above *Black-Friar-Wynd*, and
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THE
OFFICE OF THE
SECRETARY OF THE
NAVY
WASHINGTON

TO THE
HONORABLE
MEMBERS OF THE
HOUSE OF REPRESENTATIVES
WASHINGTON

IN RESPONSE TO A RESOLUTION
PASSED BY THE HOUSE OF REPRESENTATIVES
ON MAY 15, 1894



REPORT
ON THE
PROGRESS OF THE
NAVY
DURING THE
YEAR 1894

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To the Right Honourable,

WILLIAM NEILSON Esq; Lord Provost.

ROBERT CRAIG,

THOMAS DUNDAS,

ARCHBALD WALLACE,

ANDREW PURDIE,

JAMES CLELAND Dean of Gild,

GEORGE DRUMMOND Treasurer,

JOHN LAUDER Deacon Conveener.

Baillies.

And the Remanent MEMBERS of the Honourable COUNCIL of the CITY of *EDINBURGH*.

Right Honourable,



Y deceast Husband having for several Years, very successfully, taught **ARITHMETICK** and **BOOK-KEEPING** in this City; And the following **TREATISE** being now to be publish'd at the Desire of a great many who have profited by his Teaching, and of others concern'd for the Publick Good: It naturally claims some Title to your *Favour* and *Encouragement*, seeing it was under the Protection of your *Honourable Predecessors*, he apply'd himself to that Business, and that I am now living with the Charge of Two young Children in this City, which has the Happiness to be under *your* Government.

And,

[]

And, I presume to hope it will not be thought less worthy of your *Countenance* from this Consideration, That he was esteem'd the *First* who brought the *Teaching* of these Valuable *Sciences*, which are so universally useful, into some Measure of *Reputation* amongst us, and contributed to the more general *Knowledge* of these *Arts*, which had then made less Progress in *Scotland* than in other Places and could not be with so much Advantage learned in our own *Country*.

Tho' this hath the Disadvantage which commonly attends *Posthumous Works*; yet 'tis hop'd it may be of Use to the *Publick*, the rather that many who are engag'd in Business have found it helpful to them.

That this *City*, in all its valuable Interests, may flourish under your Management, and that greater Advances may be daily made in the Knowledge of every useful *Science* which may contribute to the *Honour* and *Prosperity* of this Place, is the earnest Desire of

Right Honourable,

Your Lordships &c.

most humble and

most obliged Servant

RACHEL HILL,

THE



THE
PRINCIPLES
OF
BOOK-KEEPING
EXPLAINED.

WITH
The Chief CASES thereof, *Stated and Resolved.*

CHAP. I.

Shewing the Nature, Use, and Parts of Book-Keeping, with Relation to all Merchants Accompts, by Way of DEFINITIONS.

Def. I.



ITALIAN Book-Keeping is an Artificial Method of placing all Emergencies and Occurrences of *Trade*, under the Denomination of *Debitor* and *Creditor*, to the End, that the solicitous and inquisitive Merchant may, at any Time, be resolved about the State and Circumstance of his Business, either in Whole or in Part, *viz.* what he gaineth or loseth by every particular Person he dealeth with, or the Commodities he dealeth in, and consequently what he is worth to a Farthing; whereby it is preferable to all Methods of *Keeping Accompts* hitherto invented. For let a Man do his best otherwise, he only scatters his Accompts confusedly through different Books, and ere he can come to give a satisfactory

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factory Answer, as to the State of his Affairs, he must of Necessity bring all of them into one *Book*, and at length under one *Title*, which is the very Method here taught; so that any who keeps his Accompts another Way, is made to do that Thing (at least) Twice, which, according to our present Method, he might have done at Once.

Def. II. It will a little clear our Meaning, if by a short Hint we explain what is understood here by *Debitor* and *Creditor*, viz.

By *Debitor*, is understood the Charging of Things as well as Persons, with that which they are answerable for; or, owe to some other Person or Thing.

And again, by making any Thing *Creditor*, is meant either the discharging of such an Accompt of what it owed; or, the giving the same a Title or Right to what it never possessed before, in so much as it gets Credit for.

But perhaps this Definition will be thought a little too intricate, till it be illustrated by a plain Example, viz. when Goods are bought by me for Ready Money, the Goods thus bought are now in my Custody, in Room of the Cash (a Title for Money) given out; so that by the said General Rule, I make the Goods Debtors to the Cash; they being to answer for so much as I laid out upon them.

Again, Cash gets Credit, or becomes Creditor, by the Goods whereby it is discharged, in so much as it has done it's Part. And this one Example may suffice at present, till afterwards we come nearer to the Matter in Hand.

Nota, Ere we go any further, it may be noticed, That from this last Definition may be inferred Two Things, upon which this Art is principally founded, viz.

First, That whatever the Merchant (or any for his Account) receives, I say, the Thing so received, is made Debitor to the Person from whom, or to the Thing for which it is received. And on the other Hand, whatever is delivered, or goes out from the Merchant, upon any Account whatsoever, the Thing so delivered is made Creditor by the Person to whom, or the Thing for which the same is delivered.

Secondly, Thus every Accompt clears another, whereby it happens, 1. That much Intricacy and Confusion, occasioned by the Multiplicity of different Accompts, is prevented; for if so be, any Accompt be made Creditor, for what before it was made Debitor (i. e. if it be discharged of the Sum with which it was charged or burthened) such an Accompt is extinguished in our Books, and creates us no more Trouble, by Reason it is said to be *Balanc'd*, i. e. to have Debitor and Creditor-sides of the Leger equal: But more of this at Chap. 3d. 2. Instead of this Accompt thus balanced, we have still another in it's Room, and that because a Debitor supposes and imports a Creditor: Whence naturally, by this Method, all Things run unto a Balance, which is all that is designed towards the Clearance of an Accompt.

Def. III. Next in Order, the Books principally used in this Method, are to be named and defin'd together, with the Relation they bear to one another in general, and the Use and Form of each in particular. For till once these be known, we cannot understand what is meant by *Journal-Entrances*, or *Leger-Accompts*, and the other Terms depending thereon, which is done in the Manner following.

First,

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First, To name the *Books* mostly used, and principally necessary in practising this Art, they are,

1. A *Memorial*, or *Waste-Book*.
2. A *Journal*.
3. A *Leger*.

Secondly, To discover the Dependance they have upon one another, and the Nature of each in general, we shall observe, That 1. The *Waste-Book* is the Foundation of the other Two, wherein is contain'd a plain Relation or Narrative of all the material Circumstances of each Bargain, Transaction, or Business whatsoever, the Merchant is concerned in, which also is registrate up, Parcel by Parcel, in the Order of Time, as they succeed one another. 2. The *Journal* takes the Business out of this plain Dress, by assigning each Parcel of the *Waste-Book*, a true Debitor and Creditor, as a preparatory Step further into the *Leger*. In short, the *Journal* is no more than a Transcript of the *Waste-Book*, with some Variety, and the true Titles of *Debitor* and *Creditor* superadded. 3. The *Leger* is the Perfection of all the other Books belonging to this Method (nam'd or not nam'd) for whose Sake they are all of them writ, wherein all the Parcels that were dispersed in the *Journal*, are here brought upon their respective Accompts, which stand each of them by themselves; so that at once you may see (for Example) upon any Man's Accompt what he owes you, and what ye owe him; or upon the Accompts of Goods, what you have bought or sold, or otherwise disposed of.

Thirdly, To mention the further Use and Form of each of these Books, the better to define them, we shall take Notice, That

1. The *Waste-Book* (which is of no more Use than as a *Memorandum*, to remind the Book-Keeper what Business is to be posted in the *Journal*) is writ in this Form, viz. 1st, It is ruled with Three Lines towards the Right Hand, for the Money-Columns; and one toward the Left, to make a Margin; as also one at the Top, above which is written the Place of your Residence, with the Day of the Month and Year of God; and lastly, there is a Line drawn betwixt every Parcel with a Blank in the Middle thereof, in which is insert the Day of the Month, which respects the subsequent Parcel or Parcels. 2dly, The ordering and phrasing of any Thing writ in the *Waste-Book* might be here told, but I shall reserve it for a more convenient Place, at Chap. 2d. § 1st. Rule 2d.

2. The *Journal*, defin'd as above, has this Kind of Form, viz. 1st, It is to be ruled in the same Manner with the *Waste-Book*. 2dly, All Things here are to be writ in a fair Hand, avoiding all *Errata's* and *Blots* as much as can be, with the Titles of *Debitor* and *Creditor* in big Letters, or of a different Character, for Ornament: Neither is it convenient that more Persons than one write in this Book, although it be not regarded how many Kinds of Hands be found in the *Waste-Book*, because the *Journal* is the Book that is only regarded, if others were to inspect the Books; as also when they are to bear Faith, when called for by any Civil Judge, for deciding of Controversies betwixt Merchant and Merchant, as is ordinary in *Holland*. 3dly, As to the Order and Diction us'd in each *Journal* Post, we refer it also to Chap. 2d. § 1. *Rul.* 3d, 4th, 5th.

3. The *Leger*, defin'd as above, is form'd in the Manner following, viz. 1st, The Two Pages of the Book lying open before you, on your Right and Left Hand, are numbered alike; i. e. they are marked by one and the same Number, viz. by 1, 2, 3. &c. and therefore both together are called but one *Folio*; whereof the one Page towards the

Left Hand, is called the *Debitor-Side*, and the other towards the Right, is the *Creditor-Side*; because all Persons or Things, that are either *Debitors* or *Creditors* in the *Journal* Posts are transported each of them thither to their respective Sides: But more of this hereafter, at *Chap. 3. §. 1. 2dly*, As to the Ruling of this Book, it hath Four Columns towards the Right Hand of each Side, and Two towards the Left; the Three First are the Money-Column; and the One next them, serves for inserting the *Folio* of the Accompt, to which that Article of the Present Accompt refers. The Two Lines towards the Left, are for registrating the Year, Month, and Day, of any *Journal* Post transported thither. Besides these in some Particular Accompts, (such as Accompts of Goods to be sold, or Foreign Accompts) are placed inner Columns on both Sides, either towards the Right Hand, or in the Middle of the Accompt, which serves to insert the Quantity of any Commodity sold at a Time, &c. or the Sums of Foreign Coin, belonging to any Accompt, in order to know what we lose or gain by Exchange. 3dly, At the Top of each Page, in the Breadth of one Line, with a Rule underneath, is written in big Letters your Place of Residence, with the Year of God, if so be the *Leger* containeth but one Year's Accompt. 4thly, Both Sides of the *Folio* are to be parted by Rules into several Divisions for your Accompts, which Divisions or Distances, may be greater or less, as you judge will conveniently contain the Accompt to be inserted: And seeing every Accompt is to have a *Debitor* and *Creditor-Side*, the said Divisions (that belong to the same Accompt) are to be equally opposite to one another. 5thly, At the Beginning of each Division, the Titles of the Accompts (fetch'd from the *Journal*) are to be writ in a large Hand; underneath which, stand the several Parcels belonging to the same Accompt, in the Order they are gathered from Time to Time from the *Journal*. 6thly, To each *Leger* there is an *Index* or *Alphabet*, where all the Titles of the several Accompts are digested (and the *Folio's* they stand on) in an *Alphabetical* Order, which may either be prefix'd to the *Leger*, or writ in a long *Folio-Sheet*, whereby is readily found the Place of any Accompt in the *Leger*, by the initial Letters of it's Title: We need not be more particular in describing it's Form, for it is seen, by viewing it in it's own Place.

Nota, To conclude this tedious *Definition*, it is to be noted; That whatever smaller Matters are belonging to the Form of any of these Books not here mentioned, they may be easily discovered and known, by inspecting the Books themselves, as they are particularly writ and kept for a Pattern to form others by.

Def. IV. Now by the foresaid Three Books, may alone be comprehended, all the Dealings of any private Merchant, either for himself or others; yet that the *Waste-Book* may not swell too big (and consequently render the other Two proportionally, too voluminous) namely, when the Merchant is a great Trader, *i. e.* when he has frequent and long Trading, there is a Way invented, that by the Help of other subservient Books, he may come to abridge the former in many Things, *viz.* by keeping in a Book apart the Particulars of some long and tedious Accompt in these Books, and transferring the Sum of them in General, once a Week, or once a Month to the *Waste-Book* (or at once to the foresaid Accompt in the *Leger*), referring to the said Book apart, to instruct Particulars; and thus, we mention that by Way of One single Parcel in the *Waste-Book*, which otherwise would perhaps have taken up Twenty or more several Posts in the Three First Books

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This compendizing of our *Principal Books*, is only done in some special Accompts, (as was said) which otherwise would take too much Room in them, and what these Accompts usually are, is next to be told, together with the particular Books that belong to each, viz.

1. For all the *Money* you receive in or pay out, you may keep a *Cash-Book*, just in the same Form as it's Accompt in the *Leger* is, viz. by making it *Debitor* to Persons or Things for the Sums received, and *Creditor* by Persons or Things for the Sums paid out; which you may add up Week by Week, or Month by Month, &c. and carry each total Sum, to make a single Post in each of your other Books, as was said above.

2. And to shorten the *Cash-Book* it self, which accordingly will shorten it's Accompt in the *Leger*, there may be kept both a Book of *Proper Expenses*, and another of *Household-Expences*; or, you may comprehend them both in one and the same Book, wherein is entered the Date, and particular Charges of *Diet* or *Household-Expences*, *Apparrel*, *Pocket-Money*, *Servants-Fees*, *Schoolage* of *Children*, and *House-Rents*, or any other Thing spent upon your self or Family, under what Denomination soever. The Form of this Book is distinct from the former, it having but one continued Page, (much like the *Waste-Book*) which also is to be sum'd up once a Week, or once a Month; and the several Sums transferred, both to the *Waste-Book* and *Cash-Book*, which will at length hereby come under it's proper Accompt in the *Leger*.

Nota, That as a *Cash-Book* can be kept, without keeping a Book of *Proper Expenses*; so also, this latter may be kept without keeping the former; and in this Case, the several added Sums, are only to be carried to the *Waste-Book*.

3. Upon the Account of *Factorage*, may be kept a *Factor-Book*, having the Sides of a *Folio* like the *Leger*, but ruled like the *Journal*; wherein is set down the Merchandize received to sell for another Man's Accompt, together with Charges paid thereon; and Lastly, the *Factor's* Provision all upon the *Debitor*-side; and upon the *Creditor*-side is placed the several *Sales* made of the said *Goods*; each of which *Sales*, as also the former Charges and Provision are to be carried to the *Journal* from Time to Time, in the usual Manner (mention'd afterwards) or if you please you may narrate them, first in general, in your *Waste-Book*, always referring to the *Factor-Book* for instructing the Particulars.

4. In the like Manner may be kept an *Invoice-Book*, wherein is kept an Accompt of the Goods shipp'd or sent to you by your *Factor*, or by you (as a *Factor*) to your Employer, with all the Charges paid thereon, which also may be brought to the *Waste-Book*, or at once to the *Journal*, but in more contracted Terms; and as for it's Form, it differs from the *Factor-Book*, for it consists but of one continued Page ruled like a *Journal*, the Use of it being to instruct more particularly, how the Voyages, &c. were made.

5. A Book of *Charges* of *Merchandize*, wherein is set down the Charges of *Custom*, *Cellar-Rent*, *Porterage* of *Goods*, and *Postage* of *Letters*, &c. whose Use is to contract further the *Cash-Book*, being much of the same Nature and Form, with the Book of *Proper Expenses*, and transcribed in like Manner to the *Waste-Book* and *Cash-Book*.

Nota, We may afterwards perhaps give an Example of each of these Books; but in the mean Time, the Learner may be taught how they are written, by the Instances given in Authors, especially in *Colinson's* Perfect Accomptant, and *Hatton's* Merchants Magazine.

Def. V. BESIDES all these mentioned, the Merchant may for the Sake of his Memory (to remind him what he is to place to Accompt, or otherwise to do in his Business) keep other Books, such as,

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1. A *Copy-Book* of all Letters he sendeth away, (supposing him to keep the original Letters he receives) upon Account of Trade, which is a very necessary Register, in case any of the Principals should be lost by the Way, or for several other Uses.

2. A *Pocket-Book*, or *Memorandum-Book*, to take short Hints of what Business you are to do Abroad, for Help and Ease of your Memory.

3. A *Book of Receipts*, wherein to take all Receipts for the Money you pay, expressing the Date and Tenor of each, to be sign'd by the Person receiving.

4. A *Small Book* to enter all *Bills* which the Merchant accepteth, with the Sum and Time when they become due, whether they be *Foreign* or *Domestick*; and when any is paid, there may be writ some certain Mark in the Margin over against it, to denote so much; but yet this may be done in the *Memorandum-Book* above.

Nota, It is left to the Judgment and Discretion of the sagacious Merchant, to invent more Books of this Nature as he pleases; or even to alter the already mentioned, as he sees convenient: For what we have said above, is only to give a Hint to the Rise and Use of some.

Def. VI. By this Time we may easily discern what is meant by *Accompts* in the *Leger*, viz. by them is understood the Persons or Things that concern the trading Merchant, under their proper Titles (which Titles are first given them in the *Journal*) with all the particular Articles wherewith they are charged or discharged: Wherefore it's a main Point of this Art, to form or contrive such proper and distinct Titles, for all Sorts of *Accompts*, in order to avoid *Confusion* in naming them, or the mistaking of one Thing for another.

Def. VII. It will much conduce to the finding out of these Titles of *Accompts*, if so be we divide and subdivide the Parts of *Commerce*, which is commonly done in the Manner following, viz.

Trade in general is considered in a Two-fold Respect, viz. either as *Domestick*, or *Foreign*, both which are either particularly for my self (and therefore the *Accompts* relating thereto are called *Proper Accompts*) or for others in Commission, (the *Accompts* whereof are called, *Factory Accompts*) or Lastly, when the same is managed both for my self and others (the *Accompts* respecting which are always termed *Company-Accompts*) All which *Accompts* shall be explained particularly, and the chief Branches of each Kind pointed at, according to the following Method.

First, *Proper Accompts* in *Domestick Trade*, is, when the same is wholly managed by the Merchant or his Servants, upon the same Place where he himself resides; the chief Heads whereof, with each of their particular Branches, are,

1. *Buying and Selling*, and that (1.) For *Ready Money*. (2.) For *Time*. (3.) For *Part Money*, *Part Time*. (4.) For *Part Money*, *Part Time*, *Part Goods*, *Part by Assignment*, &c.

2. *Receipts or Payments*, and that, 1st, of *Debts* formerly due; which are made either, (1) In present *Money*; or, (2) In *Goods* equivalent to the *Debts*. (3) In *Part Goods*, *Part Money* (4) In *Goods* of a greater Value and the Over-plus paid back. (5) By an *Assignment* on another. 2^{dly}, of the *Interest* of a *Bond* or *Bill*, the *Principal* being continued. 3^{dly}, from a bad *Debtor* in *Part*, and discharged in *Whole*. 4^{thly}, For an *Apprentice-Fee* and such like *Emoluments* occurring in, or by *Contracts*, &c. 5^{thly}, The *Payments* made of *Household-Expences*, *Proper Charges*, *Childrens Education*, *Apparel*, *Servants-Fees*, *House-Rents*, and the like *Sums*, &c. expended upon one's self or Family.

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3. *Borrowing or Lending*, and that, 1st, on *Interest*, 2dly, on *Bottomrie*, &c. 3dly, on a *Pledge* to be restored on Receipt of the Money without *Interest*.

4. *Bartering of Goods for Goods*, which is either, 1st, One simple Commodity for another. 2dly, One Parcel of Goods against two or more Parcels. 3dly, Sundry Parcels against sundry Parcels, with this Case. 4thly, When the Goods received in Barter are immediately sold, before they be entred in the Merchants Books. 5thly, When the Goods bartered are of a greater or less Value on either Side.

Nota, This Head differs little from Buying and Selling of Goods for Part Money, Part Goods; which therefore might have been mentioned in the 1st, Head.

5. *Fore-hand Bargaining* and Money advanced thereon with the Consequents thereof, such as 1st, In case the Seller should fail on his Part. 2dly, In case of Performance with Defect. 3dly, In case of full Performance. 4thly, In case of Performance with Excess.

6. *Promises of two Sorts* with their Consequents, whether observ'd or not. 1st, *Gratuitous Promises* which may be observ'd or broke at Pleasure. 2dly, *Conditional Promises* whether these Conditions be perform'd or not, &c.

7. *Wagers of three Sorts* with their Consequents, whether lost or gain'd, such as 1st, On *Parole*. 2dly, On *Consignations* in a third Person's Hands. 3dly, By giving or receiving, to be repaid or to repay Double, Treble, &c. in case of Loss or Gain.

8. *Profit or Loss* in some special Cases, independent upon these before mentioned, of which Sort are, 1st, The Loss or Gain upon any Species of Money, whether the same be entred into one's Book already, or put off before Entry. 2dly, The Loss incurred by Stealth or by a Servant, who embezels his Master's Goods. 3dly, The Loss of Money out of one's Pocket, or by Mismanagement, or cross Providence.

9. *Extraordinary Cases*, at least such as the Whole-sale-Trader seldom or never deals in, of which Sort, are 1st, The keeping of a *Retail-Accompt* with all the Circumstances belonging thereto. 2dly, the Erecting of a *Manufactory* with all it's particular Accompts. 3dly, The keeping of a *Steward, or Chamberlain's Accompt*. But we shall name no more here, seeing we have Occasion, to repeat these already mentioned, and to add more afterwards, towards the Close of this Introduction.

Secondly, *Proper Accompts in Foreign Trade*, by which are meant such Accompts as cannot be wholly managed by the Merchant or his Servants alone, without the Help of *Foreign Correspondence* either of a Friend or Factor, which comprehends the following Heads, viz.

1. The *Shipping* of Goods consign'd to a Factor, which are either already entred in the Owner's (or Principal's) Books, or are presently bought for Time or ready Money, &c. and shipt before Entry, under which Head the Payment of *Charges*, the *Premio* of *Insurance*, made upon the same Voyage, &c. are to be accounted for, and the Consequents thereof, whether the Goods be lost, or safe arrived; all which shall be particularly explained at Chap. 2d. §. 2d. Part 2d. Probl. 1st.

2. A *Commission* given by me to a Factor to buy up Goods there, (where he resides) for my Accompt which he is to ship and consign to me or Order, which includes the like Consequents mentioned in the preceeding Paragraph, which shall also be explained afterwards.

Thirdly, *Factorage-Accompts* in *Domestick Trade* being such as are managed and carried on by the Factor and his Servants, only for the Account of the Merchant (or Company)

pany) he serveth in *Commission*, which *Accompts* doth also imply (or presuppose) *Proper Accompts* in *Foreign Trade*, mentioned under the Title preceeding; for these two are inseparable, *i. e.* they are both used at the same Time, and in the same *Circumstances*, therefore these jointly are said to contain the following Heads, *viz.*

1. The *Receipt* of the Goods by the Factor, which were formerly consign'd to him, by his Employer or Employers in *Company*, and his *advising* him thereof with the Condition they were in, when he received them, which importstwo Things, *viz.* 1st, that the said Goods are only *received*, and the *Charges* paid. 2^{dly}, That the said Goods are received and also in Whole or in Part *sold*, and that either for ready Money, or for *Time*, or for *Both*; which he thus adviseth his Employer of, by his 1st Letter of Advice.

2. The *Sales* of the Goods formerly received in any of the Conditions above mentioned, which the Factor adviseth his Employer of, by a 2^d or 3^d Letter, &c. and when all is sold, he sends him an *Accompt* of the *net Proceeds*, *i. e.* what Money is in his Hands, after all *Charges* and his *Provision* are deduced. Whereupon follows,

3. The *Returns* from a Factor either in *Bills of Exchange*, or in Goods, both which are to be distinctly considered, and subdivided in Manner following, *viz.*

1st, When the Returns from the Factor are in *Bills*, they are either (1) drawn by the Employer or his Order, (*i. e.* any other Factor) on the first Factor: or (2) remitted by the said Factor to his Employer, (or to whom he orders it) which *Draughts* or *Remittances* are either of equal Value with the Sum receiv'd, or there are *Loss* and *Gain* by *Exchange*; which falls to some one or other of the Four Persons concerned in a Bill of Exchange, which shall be spoken to, *Chap. 2d. §. 2d. Part 3d. Problem 3d.*

2^{dly}, When the Returns from the Factor are in Goods, they are either consign'd, (1.) to the Employer himself, or (2) to another Factor by his exprefs Order. And here the First Factor is to consider, whether the Goods thus sent were in his own Hands before, or if they be presently bought (upon what Condition soever) as also in the *Charges*, *Shipping*, and *Insurance* made upon the Goods Shipp'd. Whence in Order we are introduced to consider.

Fourthly, *Factorage-Accompts* in *Foreign Affairs*, *i. e.* when the Factor employed cannot carry on the Business of those he serves in *Commission*, without the Assistance of *Foreign Correspondence*, or a Second Factor, for whose Returns he is accountable to his Employer, if so be he undertakes to send them to his own Factor, and to run the *Risque* of them for extraordinary Provision, which contains the following Heads, *viz.*

1. The *Voyage* made by the First Factor, for the Account of his Employer, consign'd to the Second Factor, together with the *Charges* in *Shipping* and *Insurance* made of the Goods shipp'd by the First Factor, which Goods are always supposed to be the same that were consign'd to him by his Employer.

2. *Receipts* of Ditto Goods, by Ditto 2^d Factor, which (*mutatis mutandis*) are of the same Nature with these mentioned before.

3. The *Sales* of Ditto Goods, by Ditto 2^d Factor, which is also already explain'd.

4. The *Returns* from Ditto 2^d Factor (in the same Manner as above) made either to the Factor Employer, or by his Order to the principal Employer. In a Word the 2^d Factor acts in this Affair, with Respect to the first Factor as his sole Employer. But the Principal Employer is concerned with the First Factor only, if so be the First Factor hath under-

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undertaken and run the Risque of the Second Voyage himself for an extraordinary Provision.

Now, according to the 1st Division of the general Parts of Commerce made at Def. VII. we come to

Fifthly, *Company-Accompts*, (whether *Foreign* or *Domestick*) *i. e.* when a Joint-Stock is employed in *common*, betwixt several Merchants in the Way of *Trade*, wherein each Partner is to share of the Gain or Loss, in Proportion to his Share of the Stock; the whole Management of the Affair being usually committed to one of the Partners, who in that respect serves the Company in Quality of a Factor, for which he is to have his Provision as shall be considered in Chap. 4.

Nota, The particular Heads and Branches of this Accompt, differ in nothing from those of private or proper Accompts, seeing the whole Business is carry'd on as by one Person; and therefore it may be diversify'd into all it's particular Parts, in the same Manner as is done in proper Accompts before. For which Reason we shall forbear to mention any of them, till we arrive at the stating of these Accompts, *Debitor* and *Creditor* at Chap. 4. Only it may be remarked here, that besides the *Company-Accompts* mentioned, there is also an Accompt of *Exchange* in *Company* which may be kept after another Method, as shall be shown in it's due Place.

Def. VIII. Now having enquired into the principal Parts of Merchandizing, we might, pass to adapt proper Titles to every one of our Accompts, (as was proposed at Def. VI.) and so state them *Debitor* and *Creditor*: But this is needless, seeing that all such Titles are materially contain'd in the Instances adduced, and so will need little Art to draw them thence, thereby to stile or denominate any Part of our Business. But to make the Matter plainer, we shall divide Trade and its Accompts another Way, *viz.* by considering them either, as *Personal*, *Real*, or *Nominal*, *i. e.* *Fictitious*, *Accompts*: Each of which may be defin'd in the Manner following.

1. *Personal Accompts* are such, as have only the bare Names of Persons for their Titles, and arise from my dealing with such Persons as are neutral, or Strangers in a common Way of trading, *viz.* in buying and selling upon Time, or bartering, borrowing, lending, promising, wagering, &c. or when they respect me as my Correspondents, (*i. e.* my Employer or Factor) or Partners in Factorage or Company Accompts, where such Accompts are only meant of such Persons their particular Accompts.

2. *Real Accompts* are such, whereby we denominate *Things* of all Sorts; whether *Money*, *Wares*, *Moveables*, *Houses* and *Possessions* of all Kinds, whether the Wares be in our Hands, or in the Hands of our Factor or Partner.

3. *Fictitious* or *Nominal Accompts*, are such as are contriv'd on Purpose to supply the Defect of a *Debitor* or *Creditor*, in all personal or real Accompts; seeing that no Accompt can alone consist of a *Debitor* without a *Creditor*, or *vice versa*. And therefore, *e. g.* when I receive any Thing, without giving out or delivering (or being in the least obliged to give out or deliver) any Thing in Compensation thereof, as in the Case of a *Gift*, or any Kind of neat Gain; then I say, I must contrive a *Creditor*, to which the Thing received must be made *Debitor*, which in the general must be *Accompt of Profit and Loss*, or a particular Branch thereof, *viz.* *Interest-Accompt*, *Proper Charges-Accompt*, *Accompt of Household-Expences*, *Insurance-Accompt*, *Bottomry-Accompt*, *Accompt of Wagers*, *Promises*, *Hazard*, &c. with more of that Kind, as shall be mentioned in their due Place: The same might have

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been said as to the Converse hereof, when we give out or deliver any Thing, without receiving or expecting to receive any Thing in Compensation thereof; the Answer to which may be easily deduced from what is already said, without adding one Word more about the Matter.

From all that hath been said in these introductory Definitions preceeding, may be inferr'd the following Particulars, by Way of

C O R O L L A R I E S.

Cor. I. **T**HE Science of *Arithmetick* is distinct from that of *Book-Keeping*, altho' that the latter presupposeth one to have learn'd the former, seeing the casting up of a Parcel arithmetically, and the placing of it to Accompt, are quite different Things.

Cor. II. To give One Illustration more of the Terms of *Debitor* and *Creditor* (besides what is given already) 'tis to be observed, that by these are given the real Difference betwixt *Meum* and *Tuum*, i. e. mainly what a Man oweth, or what is owing him, which, e. g. is clear in proper personal Accompts; for if Two Merchants have Dealing together, and be owing one another, and suppose both to keep their Accompts after this Method, you will find, that the *Debitor-Side* of that Accompt in the one's *Leger*, proves to be the *Creditor-Side* in the other's *Leger*, and, *vice versa*; which Accompts agree in all Things else but this. And it is to be noted, that the *Phrases* (*Debitor to*, and *Creditor by*) have an Emphasis and Significancy in them, that cannot be well expressed another Way.

N. B. We have hitherto explain'd the Terms of *Debitor* and *Creditor* the more largely, because upon the right Understanding of them, depends most of the Knowledge of the whole Art; whereas upon the other Hand, we have not insisted upon, or at most have not so much as given the Definitions of the other Terms and Methods of speaking, peculiar to a Merchant, because they are generally known to most trading People; and if Need be, may be known at large from Authors that have writ upon the Subject of Trade, such as *Lex Mercatoria*, or *Robert's Map of Commerce*, &c. and even upon Occasion, may be found generally defin'd in *Hatton's Merchants Dictionary*. As for the Explication of Terms that only respect the Art, e. g. What the *Balancing* an Accompt in the *Leger* is: Or, what is meant by *Posting*, *Journalizing* and *Transporting* to the *Leger*, &c. shall be shown in their due Places afterwards.

It may also pass here for a Remark, that all along, we have industriously avoided to speak of Trade or Commerce in general, either as to it's Parts, Uses, Effects, or Laws relating thereto; because this is nothing to our Purpose in Hand, seeing likewise it is treated fully by the Authors above-named. As also we have omitted to speak of *Exchange* it self, because it should be handled in a Treatise apart. So that all we have promised to our selves at present is merely concerning the Trade of private Merchants and their Factors, viz. how their Affairs and Dealings (either alone or together) are placed to Accompt after the *Italian Method*; tho' this does not hinder, but that,

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Cor. III. All Manner of Accompts, as well as these of Merchandizing, may be kept after this Method; for he, who truly understands the Notion of *Debitor* and *Creditor*, may digest any Business under this Form; the only Difference of Accompts lying in proper Titles to be assigned to each of them, which may be easily invented, if so be one knows the Nature and Properties of any Accompt: And to specify some of the Accompts reducible to this Method, we shall touch at these following, under their General Denominations. *viz.*

1. *Manufactory Accompts*, and that with respect to the private Person, or the Company that erects the same with all the Variety of the particular Accompts belonging thereto.

2. *Accompts of Companies Trading to Foreign Plantations*, whether the same are kept at Home or Abroad, together with the Accompts kept a Board of Ships trading thither, by *Supercargoes*, as also the Accompts kept a Board of any other Ship whether Merchant-Man, or Man of War, by *Mates*, *Purifiers*, &c.

3. *Chamberlain-Accompts* for the Use of such as have it in Commission, to manage a Nobleman or Gentleman's Estate, whether the same consist of *Money-Rent* (i. e. Interest of Money lent out) or *Land-Rent* or in *Trade*, &c. or in all of them; upon which depends *Steuarts Accompts*, or *Provisors Accompts*, and all such who are concerned in the Household-Affairs of the Nobleman or Gentleman.

4. *Custom-House Accompts*, such as *Collectors*, *Clerks*, or *Surveyors*, or *Comptrollers* of His or Her Majesty's Customs, are to keep, together with all Accompts of the like Nature, such as Accompts of the *Excise*, or other publick *Taxes* and *Fonds*, however the same are rais'd and apply'd, particularly it respects the following Heads, *viz.*

5. *Princely Accompts* relating in general to His or Her Majesty's Revenues, and how His or Her Majesty's Forces by Sea and Land, are subsisted, paid, and provided for, and Salaries, Pensions, or the like are paid to Officers of State and Persons in *Civil Government*, to which may be added *Exchequer-Accompts*, *Secretaries of State* their Accompts, the Accompts of the *Signet-Chamber*, and *Post-Office*, &c.

6. *Political Accompts*, being such as respect the Publick-good and Revenues of a *City*, *Burgh*, or *Incorporation* which are kept by the *Treasurer* or *Box-Master* of the same.

Now having finished our Definitions concerning the Nature and Use of the general Parts of Merchandizing, we shall next proceed to the practical Part of this Essay, *viz.* the Method of placing these Transactions in Trade to an Accompt, and stating them *Debitor* and *Creditor*, and this shall be the Subject of the ensuing Chapter, wherein we shall have Occasion to use the Terms of *Rules*, *Problems*, *Cases*, *Solutions*, and *Notandums*, each of which, at least the last three should be explained here; but because something of this has been taught already in our *Vulgar Arithmetick*, we suppose the Learner to know already what we mean by these new Terms never before used in a Treatise of this Nature.

CHAP. II.

Containing Directions for Posting Parcels or Transactions of Trade in the Waste-Book, and from thence to transfer to the Journal; by stating and resolving them into Debitor and Creditor, by Way of Rules and Problems.

SECTION I.

Containing General Rules for stating and ordering any Parcel in the Waste-Book and Journal; and in the first Place, how the same are begun and carried on.

Rule I. **A**T the Entry to the keeping of your Accompts after this Method of *Debitor and Creditor*, you must take an exact Inventory of your whole *Estate*, and what it particularly contains, viz. as the same consists, 1. Of what you have in *Ready-Money* lying by you, or 2. Of *Goods*, which are either in your own Hands, or in the Hands of your Factor, or in a Voyage, &c. 3. *Houses, Lands, Ships-Parts* and *Possessions* of all Kinds, together with 4. The Inventory of your *Moveables*, and *Household-Furniture*. 5. Of the *Shares* you have in *Company* with others, and Things relating thereto. And in the last Place, What *Debts* are due to you by others, whether at Home or Abroad. All which Particulars hitherto named are the first Part of your Inventory; and therefore are in the first Place to be distinctly narrated in your *Waste-Book* in the plainest Words, that each of the Cases will admit of: And next, they are to be posted in the *Journal*, by making each Particular above-named, *Debitor to Stock*, which Word is to be used instead of your own Name.

Again, for the remaining Part of your Inventory you are to take a List of all the *Debts* due by you to others, upon any Account whatsoever, which being also insert in the *Waste-Book* (as above) you must, in bringing them to the *Journal*, make *Stock, Debitor* to each of the Persons to whom you owe the said Debts.

Rule II. **A**FTER you have taken up and perfected your Inventory, the next Thing you are to do, is to register the Business of each Day in your *Waste-Book*, where every Parcel must be ordered and worded in this Manner, viz. 1. You must remember to prefix the Day of the Month. 2. To name the Person you deal with, in any Parcel, and the Place of his Residence, if so be he is a Stranger or a Foreign Factor. 3. To particularize the *Quantity* and *Quality* of the Goods bought or sold, &c. together with 4. The Price of

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of the said Commodities. And in the last Place, the *Tenor* and *Conditions* of the Bargain, whether for ready Money or for Time.

Rule III. NEXT, in Posting each of these Parcels in the *Journal*, Six Things are to be observed, *viz.* 1. To prefix the same Date as in the *Waste-Book*. 2. The *Debitor* is to be named. 3. The *Creditor*. 4. The whole *Sum* is to be expressed. 5. The Reason why, mentioning the Quantity and Quality of the Goods bought or sold, or shipp'd, &c. 6. The Price must be condescended on, as so much *per Ell*, *per lb.* &c. And in the last Place, the Nature of the Bargain, as already mention'd in the *Waste-Book*.

Rule IV. If there be a *Complex Parcel* in the *Waste-Book* or *Journal*, *i. e.* If a *Post* contain Two or more particular Parcels therein, then the particular Sums of those are to be writ in an inner Column, which is done to distinguish the particular Parcels from one another, and all of them from the Total, or comprehending Parcel. Or, if any of these particular Parcels, should be subdivided into Two or more subparticular Parcels, then also the last must possess a second inner Column, which at last will be contain'd with the rest in the outermost Column as above. We might add Examples hereof, but we defer them till we come to the particular Set of Books.

Rule V. IN Order to discover a true *Debitor* and *Creditor* in any *Waste-Book-Parcel*, to be transferred to the *Journal*, the general Rule given in the *Nota* on the 2d Definition of the preceeding Chapter, must be heedfully observed, *viz.* *Whatever the Merchant receives, or any for his Account, I say, the Thing received is to be made Debitor to the Person from whom, or to the Thing for which it is thus received. On the other Hand, whatever is delivered, or goes out from the Merchant upon any Account whatsoever, the Thing so delivered is to be made Creditor by the Person to whom, or the Thing for which it is so delivered.*

If this Rule be well understood, it will prove a good Fundamental, whereby to resolve all the *Problems* in the following Section, seeing all the *Solutions* there given, are little more than this one Precept some way varied and improv'd.

Rule VI. IN *Journalizing* any Parcel, see to remember well, what was last made *Debitor* in any preceeding Parcel, if any such be, that respects the same; for 'tis the said former Parcel that must be first discharged, or made *Creditor*, whatever you make present *Debitor* in its Stead. On the contrary, the former *Creditor* must be now charged according as the Nature of the *Post* is, *e. g.* If I pay or deliver any Thing, for which any Person or Thing got Credit formerly, then in that Case, the said *Creditor* must be now made *Debitor*. But if I receive any Thing that was formerly made *Debitor*, the same must be now discharged by the Thing received.

Rule VII. BUT if so be we have no such correspondent Parcel to take our *Creditor* from, we must make it out of the present Parcel; or in Case we should want either a *Personal* or *Real Debitor* or *Creditor*, we must have Recourse to a *Fictitious Title* or *Accompt*, to supply that Defect, as was observed at *Def. VIII.* which last Thing is manifest in all such Cases, where there is something lost or gain'd; for thereupon we contrive the Title of an *Accompt*, *viz.* by *Debiting* or *Crediting* the *Accompt* of *Profit* and *Loss*, as also in the Case of

of *Wagers, Promises, Hazards, &c.* which have each of them their distinct Title, agreeable to that Accompt, as shall be clearly shown in their due Places, among the Problems following.

Rule VIII. IN Case there be a complex Parcel in the *Waste-Book*, as was observed at **Rule IV.** which makes the *Journal-Post* to contain Two or more *Debitors*, and but one *Creditor*, or *vice versa*, to contain but one *Debitor* and several *Creditors*; then you must enter, at once, *Sundry Accompts*, *Debitors* to that one *Person* or *Thing*. Or, on the other Hand, that one *Person* or *Thing*, *Debitor* to *Sundry Accompts*. After which, follows the 4 last Particulars mentioned in **Rule III.** and [with a *viz.*] we mention the sundry Persons or Things as *Debitors* or *Creditors*, with their several Sums confin'd to an inner Column, as was directed at the said **Rule IV.** All which is done to avoid the making of Two or more *Journal Posts*, when this one may serve the Turn, and answer the Design of this Method more naturally and truly.

Rule IX. BUT if there happen a complex Parcel, containing both sundry *Debitors* and sundry *Creditors*, as falls out frequently in *Barter*, we may comprehend the whole Matter by making *Sundry Accompts*, *Debitors* to *Sundry Accompts*; the *Debitors* being above the Line, and the *Creditors* below, and the Sum of both, being the same, in the middle, respecting both the *Debitors* and *Creditors*. But it may also be resolved into Two *Entries*, *viz.* by making *Sundry Accompts* *Debitors* to the *Person* with whom we deal; and again, in another *Post*, we enter that *Person*, *Debitor* to one or *Sundry Accompts*; both which *Entries* are cleared from the Two Rules immediately preceeding.

Rule X. BUT if one would shorten his Work in the *Journal*, or the Number of his *Accompts* in the *Leger*, he must observe, that several Species of *Accompts* may be denominated by one and the same common Title, whereby he may bring Two or more, as he pleases, under one single *Accompt* denominated by the said general Title. Thus, *Barley, Oats, Wheat, &c.* may be designed *Grain*; and so all Sorts of it may be crowded into one *Accompt*, provided we deal but little in such Kind of Commodities. Again, If we buy up or receive from Abroad sundry Parcels of Merchandize, and not being willing to give each of them a particular *Accompt*, we may call them all, *Goods brought from, or belonging to such a Place*, even altho' these Goods should be of different Kinds, which is mostly used when the Merchant receives Goods from others to sell in Commission as their Factor.

On the other Hand, if one would know more distinctly, what is lost or gain'd upon any particular *Accompt*, wherein he has much Concern and Trade, he may divide the same into subparticular *Accompts*, and assign each of these Branches a special Denomination (which frequently we have a Precedent of, but are sometimes oblig'd to invent new Titles) *e. g.* Thus often-times the *Accompt* of *Profit* and *Loss*, ought to be subdivided into it's several Branches, such as *Interest-Accompt, Insurance-Accompt, Provision-Accompt, Charges-Accompt, &c.* besides a general *Accompt* of *Profit* and *Loss*, into which all these at length terminate, together with other Things which cannot be otherwise denominated, than by the general Title of *Profit* and *Loss*. But this shall be more particularly exemplify'd in our practical Set of Books.

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Rule XI. THE *Journal* must be writ, as was said, with as few literal Mistakes, erased, or interlin'd, or any other Kind of *Errata's* as can be; seeing the same is to be our chief Instruction for transporting to the *Leger*. The *Waste-Book* being the Preparative to them both, we may either add, or alter or amend any Thing there at Pleasure, before we offer to bring it to the *Journal*.

Rule XII. BUT if through Inadvertency or otherwise, we commit an Error in Deed, by assigning any Parcel in the *Journal*, a wrong *Debitor* or *Creditor*, the same must be retracted and amended (not by cancelling the Post, and writing it *de novo*, but) by another Entry you must charge that back again, which before was falsly discharged, & *e contra*. And as for wrong Calculations and Sums which we immediately discover, before they be transported to the *Leger*, they may be corrected only with the Pen.

All this shall be fully explained, when we come to speak of an *Error* committed upon any *Accompt* in the *Leger*, and of the Way how to remove or amend it.

N. B. If any thing in our preceeding Rules be obscurely delivered, or not easily understood, without adducing Multitudes of Examples, let the Reader have Patience till he has gone over the *Problems* and *Solutions* in the § 2d. following, and he'll find all these Things practised and cleared, by the plainest Examples he would desire.

Thus we have cleared the Way, and introduced our selves to the particular Rules, which we call *Problems*, for finding out the true *Debitors* and *Creditors*, in any Parcel of the *Waste-Book*, in order to have it journalized: The Method of which particular Rules following we shall here a little explain, *viz.*

1. In each of the *Journal* Entrances following, we phrase it only *Debitor* to &c. and not *Creditor* by, altho' any of these Expressions may be indifferently used; yea, and some modern Authors in their Instructions, enter one and the same Case both Ways, at Two several Entries: But this last Method is needless, for where any Thing is made *Debitor* to any other Thing, it imports, that that other Thing is *Creditor* by the First, & *vice versa*: And this is sufficient for transporting the said *Journal-Post* to the *Leger*, seeing *Debitor* and *Creditor* are both of them materially given as shall appear afterwards.

2. Because that *buying* includes *selling*, being correlative Terms, we have therefore joined them together in one and the same *Problem*; and in the *Solution*, we have given the several Entries on both Sides, *viz.* by both *Buyer* and *Seller*, which Terms are the Converse of one another, whereby we have shortned our Work, and prevented the making of one *Problem* for *buying*, and another for *selling*. And this Method we intend to follow throughout the whole following Section, *viz.* in solving all Sorts of relative *Accompts*, by one and the same *Problem*, making thereupon as many several Entrances, as there are *Accompts* mentioned in the *Problem* or *Case* proposed.

3. The *Cases* or *Solutions* following, are given only in absolute or general Terms, without adducing particular Instances and Examples, as most do, and that because all the Examples necessary are to be found in the practical Sets of Books following; as also, because we design only here to frame the bare Titles of *Debitor* and *Creditor*, and not to journalize the Whole of any Parcel; seeing that will be compleatly done in the said other Place.

4. In giving the *Solutions* to the most of the following *Cases*, we have not specified any Reason for the same, by which it might have been in a Manner *demonstrated*, and that because this may be easily made out, by some one or other of the preceeding *Definitions* and *Rules*, which we leave to the Search of a curious and inquisitive Reader; yet this needs not hinder, but that in some *Solutions*, where there is any Thing doubtful or controverted, we may give some Account of the Matter, and the Reason for it, and that still by Way of *Notandums*; as also, we intend to explain the more obscure *Terms* in the same Manner, when we have occasion to name them, as was resolved at *Corollary 2d.* of the preceeding Chapter.

SECTION II.

Containing Problems, for journalizing all Kinds of Waste-Book Parcels: Or, The special Rules for discovering the true Debitor and Creditor, in all the material Journal-Entrances, throughout the whole Course of Trade, as the same has been already divided at Def. VII. with the several Cases into which each of the general Parts thereof are subdivided.

PART I.

OF PROPER ACCOMPTS IN DOMESTICK AFFAIRS.

PROBLEM I.

To find out the true Debitor and Creditor, in the Business of Buying and Selling, which comprehends the CASES following, with the following SOLUTIONS subjoined to each of them, viz.

Case 1. **W**HEN one Parcel (of Goods, v. g.) is bought or sold, for ready Money, it's journalized on both Sides, according to the following *Solutions*, viz.

The Buyer enters.

The Goods (bought) Debitor to Cash, for the Value or Sum paid for them. And

The Seller enters.

Cash Debitor to such Goods (sold) for the Value or Sum received for them.

Case 2. When one Parcel is bought, or sold, on Time, i. e. for the Value, to be paid at a prefix'd Time.

The Buyer enters.

The Goods (bought) Debitor to the Seller, for the Value or Sum payable to him.

The Seller enters.

The Buyer Debitor to such Goods, sold, for the said Sum to be received.

Case 3. When one Parcel is bought, or sold, and the Value thereof immediately accounted for, or satisfy'd by an Assignment on a Third Person, or by a drawn or indorsed Bill.

The Buyer, being the Assigner, enters.

Such Goods, bought, Debtors to the Assignee, or Person assigned, for the Sum assigned.

The Seller, being the Assigner, enters.

Such a Person assigned, or a general Account of Accepted Assignations, or accepted Bills, according to Rule X. of the preceeding Section, Debitor to such Goods, sold, for the Value to be received by Ditto Seller.

The Person assigned enters.

The Assigner, Debitor to the Assignee, whereby he exchanges one Creditor for another, for the Sum payable to the Seller.

Not. The Three Terms, Assigner, Assignee, and assigned, are commonly known: But it's here to be noticed, that in this last Case, the Assignment mention'd differs from a Bill of Exchange in some Specialities; and therefore the Persons concerned herein have different Denominations given them, altho' upon the main these Two Kinds of Transactions agree in most Things, as shall be shown in it's Place: Nevertheless, when we mention Assignment, the same Thing may be understood of an accepted or indorsed Bill, Inland or Foreign, which must be noted in the Sequel.

Case 4. When Goods are bought, or sold, for Part ready Money, Part on Time.

The Buyer enters.

Such Goods, bought, Debtors to Sundry Accompts, viz. to Cash, for the Sum paid in Hand, and to the Seller for the Sum resting him, in all for the Sums paid and unpaid.

The Seller enters.

Sundry Accompts (viz. Cash for the Sum paid, and the Buyer for the Sum to be received) Debtors to such Goods sold for the whole Value.

Not. By this last Case, another may be easily solved, viz. when one Parcel is bought or sold, for Part Money, Part Time, Part by an Assignment; or, for Part Money, Part Time, Part Goods, &c. which therefore we shall omit to deduce in particular: And it's to be remembred, that if it shall happen afterwards, that a Case clearly deducible from (or easily solvable by) another, already stated and solved; we shall omit, for the most Part, even to mention such.

Case 5. When sundry Parcels of Goods are bought, or sold, for ready Money.

The Buyer enters.

Sundry Accompts, (viz. by naming each of these Parcels bought as a Debitor for what it cost, according to Rule VIII.) Debtors to Cash, for the Sum paid for them.

The Seller enters.

Cash Debitor to Sundry Accompts (viz. by giving each of the Parcels sold, Credit for what it cost, according to the said Rule VIII.) for the whole Sum received for them.

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Case 6.

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Case 6. When several Parcels of Goods are bought, or sold, on Time.

The Buyer enters.

Sundry Accompts (in the same Manner, and for the same Reason, as in the preceeding Case) *Debitors* to the *Seller*, for the whole Sum payable to him.

The Seller enters.

Such a Man, the *Buyer*, Debitor to *Sundry Accompts* (in the same Manner, and for the same Reason as above) for the whole Sum to be received.

Case 7. When several Parcels of Goods are bought, or sold, for Part Money, Part Time.

The Buyer enters, at Two several Entrances, viz.

First, Sundry Accompts (being the several Parcels bought as above) *Debitors* to the *Seller*, for the Value they cost, as if they had been all bought upon Time. And,

Secondly, Such a Seller Debitor to Cash, for the Sum paid him of the above Bargain, which at last makes out what the Bargain was.

The Seller enters also, at Two several Entrances.

First, The Buyer, Debitor to Sundry Accompts, being the several Parcels sold as above, for the whole Sum they cost, as if they had been all sold upon Time. And,

Secondly, Cash, Debitor to the Buyer, for the Sum received of the Bargain, which at last makes out what the Bargain was.

Not. 1. This last Case may be also journalized at once, by saying, Sundry Accompts Debitors to Sundry Accompts, as is mentioned at *Rule IX*.

Not. 2. Hence may be easily learn'd, how to enter the Case of sundry Parcels bought, or sold, for Part Money, Part Time, Part by an Affignation; or, for Part Money, Part Time, Part Goods, &c. Which last Case respects for the most Part one in Barter, as may be seen afterwards; for it varies from the preceeding Solutions, only in the Second Entrance, by making Sundry Accompts Debitors, or Sundry Accompts Creditors, instead of Cash, which is obvious enough, without any further Explication. It may likewise be made in one Post, by making sundry Accompts Debitors, to sundry Accompts as above mention'd.

PROBLEM II.

To find out the true Debitor and Creditor in all Manner of Receipts and Payments, which we shall divide into the Five following Kinds, with their several CASES subjoined to each.

I. Of the Payment of entire Debts, that were formerly due; whence arise the Cases following.

Case 1. WHEN a Debt is satisfied, i. e. paid or received, in ready Money.

The Receiver, to whom the Debt was formerly due, enters.

Cash, Debitor to the Deliverer, or paying Man, for the Sum received.

The Deliverer, who formerly owed the Debt, enters.

The Receiver, Debitor to Cash, for the Sum paid.

Case 2. When a Debt is satisfied by Goods equivalent thereto.

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The Receiver enters.

The Goods, received, Debitor to the Deliverer for the Sum agreed on.

The Deliverer enters.

The Receiver Debitor to the Goods, delivered, for the Value agreed on.

Case 3. When a Debt is satisfied by Part Goods, Part Money.

The Receiver enters.

Sundry Accompts (i. e.) the Goods received for what they cost, and Cash for the Sum received Debtors to the Deliverer, for the Sum of the whole Debt now paid.

The Deliverer enters.

The Receiver Debitor to Sundry Accompts, viz. to the Goods delivered, for what they were sold at, and to Cash for the Sum paid, in all for the Sum of the Debt now paid.

Case 4. When a Debt is satisfied by Goods of a greater Value, and the Overplus paid back to the Deliverer.

The Receiver enters.

The Goods, received, Debtors to Sundry Accompts, viz. to the Deliverer for the Whole of the Debt, and to Cash, for the Sum paid back, in all for the Value of the said Goods.

The Deliverer enters.

Sundry Accompts (viz. the Receiver, for what was formerly owing him, and Cash for the Sum received) Debtors to the Goods delivered for their whole Value agreed on.

Case 5. When a Debt is satisfied by an Assignment on a Third Person; or, by an accepted or indorsed Bill.

The Receiver, being the Assignee, enters.

The Person assigned, or a general Accompt of accepted Assignations, or accepted Bills (if so be, you would keep all accepted Precepts by Way of an Accompt, according to Rule X.) Debitor to the Deliverer, for the Sum of the Debt.

The Deliverer, being the Assigner, enters.

The Receiver Debitor to the Person assign'd for the Sum of the Debt, now paid.

Not. As for the Person assigned, he enters, as in Probl. I. Case 3. Sol. 3.

II. Of the Payment of the Interest of a Bond or Bill, the Principal being continued, whence proceeds,

Case 6. When one pays the Interest of a Bond or Bill, without paying the Principal at the same Time.

The Receiver enters twice viz.

First, Cash, Debitor to the Deliverer for the Sum of the Interest received. And,

Secondly, The Deliverer Debitor to Interest-Accompt, or in general to Profit and Loss, according to Rule X. for the Interest of the Principal that is now continued, for the ensuing Year, or for any Term condescended on.

The Deliverer enters also twice.

First, The Receiver Debitor to Cash, for the Sum of the Interest paid. And,

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Secondly, *Interest-Accompt*, or *Profit and Loss* as above, Debitor to the *Receiver* for the *Interest* of the *Principal*, which is now continued for the ensuing Year, or any Space agreed on.

Not. The Business of this Case might have been done by making no Entrance at all, seeing you are obliged to debit the Year's *Interest* again, which before was discharged: However, this is the natural and plain Way, and seems necessary because of the new Transaction between the Two Persons concerned.

III. Of the Discharging of a general Debt, when Payment is made of but a Part, which happens either by Way of Rebatement, for Payment before the Day; or, because of a bad Debitor; whence proceeds,

Case 7. When, for Payment of a Debt, one receives a Part thereof in ready Money, and is willing to abate or rebate the rest for the Considerations above-named.

The *Receiver* enters.

Sundry Accompts, (*viz.* *Cash*, for the Money received, and *Profit and Loss*, for the Sum abated or rebated) Debtors to the *Deliverer* for the whole Debt.

The *Deliverer* enters.

The *Receiver* Debitor to *Sundry Accompts*, *viz.* to *Cash* for the Sum paid, and to *Profit and Loss* for the Sum abated or rebated, in all for the whole Debt.

Not. The Terms *Abate* and *Rebate*, have different Significations here; for, by *Abatement*, I mean, when any Sum is allowed in Gross, without respect either to the Sum lent, or the Time when it became due. But by *Rebate* is understood, a regular *Discompt* at so much *per Cent.* for so much Time as the Sum is paid before it falls due.

IV. Of the receiving of Sums that are pure Gain, as *Apprentice-Fees*, *Factor-Fees*, and such like *Emoluments* occurring in Trade by Contracts, &c. whence ariseth,

Case 8. When one receives Money by Way of a *Salary*, or *Provision*, or with an *Apprentice*, &c. for which there was nothing Debitor before.

The *Receiver* enters.

Cash, Debitor to *Profit and Loss* for the Sum received.

The *Deliverer* enters.

Profit and Loss, Debitor to *Cash* for the Sum delivered.

V. Of Paying out or expending Money upon Household and Proper Charges, Apparel, Childrens Education, House-Rents, Servants Fees, and the like Sums disbursed for one's self or his Family; whence ariseth,

Case 9. When one pays out Money upon all the foresaid Occasions, for which there is nothing to be received or expected again.

The *Deliverer* enters.

Profit and Loss, Debitor to *Cash*, for each of the Sums thus expended.

Not. The *Receivers* being many, and various Kinds of *Accompts*, nothing is to be said as to their Entries; for it's to be found upon other Cases scattered throughout this Section

P R O-

PROBLEM III.

To find out the true Debitor and Creditor in borrowing and lending, which contains the Five following CASES, viz.

Case 1. **W**HEN Money is borrowed or lent, to be repaid with the usual Interest thereof at a prefix'd Time.

The Borrower enters.

Sundry Accompts, (viz. Cash for the principal Sum borrowed, and Profit and Loss, or Interest-Accompt in particular, according to the 2d Part of Rule X. for the Interest thereof) Debtors to the Lender, for the Principal and Interest of the Money borrowed.

The Lender enters.

The Borrower Debitor to Sundry Accompts, viz. to Cash for the principal Sum lent, and to Profit and Loss, or Interest-Accompt as above, for the Interest thereof; in all, for the Principal and Interest of the Money lent.

Case 2. When Money is Lent, or Borrowed, upon Bottomry, which differs from the preceding Case, in that 'tis lent upon Hazard, so as never to be repaid again, unless the Ship arrive safely at a certain Port condescended on: Tho' indeed it agrees therewith, in so far as the Money lent, when due, is always to be repaid with Interest, at 40 or 50 per Cent. which is so great, because of the Risque the Lender runs. Whence the Term Bottomry is derived from the Merchant's lending or borrowing Money on the Bottom of the Ship.

The Borrower enters.

Sundry Accompts, (viz. Cash for the principal Sum borrowed, and Bottomry-Accompt for the Interest thereof) Debtors to Hazard for the Sum borrowed on Bottomry, both Principal and Interest, payable in Case of the Ship's safe Arrival.

The Lender enters.

The Ship at her safe Arrival, (or Hazard as above) Debitor to Sundry Accompts, viz. to Cash for the principal Sum lent, and to Bottomry-Accompt for the Interest thereof; in all for the whole Sum of Principal and Interest, Lent on Bottomry, and payable in case of the Ship's safe Arrival.

Not. 1. Bottomry-Accompt, as in the above Solution, is almost of the same Nature with Interest-Accompt, tho' I know not how the same is confusedly treated of by Authors, while they dissent about the Manner of stating this Accompt: For the making of Hazard or Ship at her Arrival, Debitor, or Creditor, takes away all the Ambiguity of this Case, which has not been noticed by most Authors.

Not. 2. It will be also needful to solve the Cases of the Event or Issue hereof, viz. when the Ship is safely arrived, so that the Money becomes then due: Or, when the Ship is cast away, whereupon the Lender has lost all, having nothing to demand of the Borrower, as in the Two following Cases, viz.

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Case 3. Suppose the Ship to be safe arrived at the desired Port.

The Borrower enters.

Hazard (which being last made *Creditor*, must be now charged, seeing the *Business* and *Issue* is out of Peril and determined) Debitor to the *Lender* (or to *Cash*, if the Sum be paid) for the whole Sum of Principal and Interest borrowed, which now becomes due to him.

The Lender enters.

The Borrower (or *Cash* if he has paid the Sum already) Debitor to ditto Ship at her safe Arrival (or to *Hazard*, if before it was made Debitor) for the whole Sum of Principal and Interest, that now becomes due by ditto Borrower.

Case 4. Suppose the Ship to be lost at Sea.

The Borrower enters.

Hazard Debitor to *Bottomry-Accompt* for the Sum borrowed on Bottomry, both Principal and Interest, whereby it appears, that the Borrower has gain'd the principal Sum borrowed, seeing the Matter formerly in *Hazard*, is now determined, and that this *Accompt* of Bottomry at last closes with *Profit* and *Loss*.

The Lender enters.

Bottomry-Accompt Debitor to *Hazard* (or to such a Ship at her Arrival, if the same was before made Debitor) for the whole Sum of Principal and Interest lent on Bottomry; whereby it appears, that the said Lender has lost the principal Sum borrowed, seeing the *Business* formerly in *Hazard* is now determined, &c.

Case 5. When Money is borrowed, or lent, upon a Pledge, which the Lender is to restore at the Repayment of the neat Sum borrowed.

The Borrower enters.

Cash Debitor to such a Person the Lender my Pledge, &c. which both Things must be named to specify the Bargain, the Meaning whereof is, to the Person, who has my said Pledge in his Hand for the neat Sum borrowed.

The Lender enters.

The Borrower his Pledge, as above, Debitor to *Cash* for the neat Sum lent.

Not. 1. Hence may be easily solved the Case of lending upon a Pledge, when Interest also is to be paid with the Principal; for 'tis almost the same with Case 1. of this III Problem.

Not. 2. Or, if the Case be, when Money is borrowed or lent without a Pledge, and to pay no Interest, 'tis very easily solved by Rule V. of the preceeding Sect.

PROBLEM IV.

To find out the true Debitor and Creditor in Bartering of Goods betwixt Two Merchants, which contains the Four CASES following.

Case 1. **W**HEN one single Commodity or Parcel of Goods is bought or sold for another Parcel of an equal Value.

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Both the one and the other Merchant enters.

Such Goods, received, Debtors to *such Goods*, delivered, for the Price that each of the said Goods was valued at.

Case 2. When one Parcel is Bartered against Two, or more, Parcels, supposing the said one Parcel to be equivalent to the said other Two or more Parcels.

The one Merchant, that receives the Two or more Parcels, enters.

Sundry Accompts (viz. each of the said Parcels receiv'd for the Price 'tis valued at) Debtors to the one Parcel delivered, for the Price agreed on.

The other Merchant, that receives the one Parcel, enters.

The said one Parcel of Goods received Debitor to *Sundry Accompts*, (viz. to each of the said Parcels delivered for the Prices they are valued at) in all for the whole Sum agreed on.

Case 3. When several Parcels of Goods are Bartered against several Parcels, supposing the said Parcels received and delivered to be of an equal Value.

Both Merchants enter the same Way as in 7th Case with its *Notandum* of Prob. I. only the *Sundry Accompts* nam'd in both Entries, are here the several Sorts of Goods received and delivered, which will be obvious enough without specifying this Entry.

Case 4. When the Goods received in Barter are immediately sold before they be entred into the Merchants Books.

The one, (or both Merchants) that thus sells his Goods received in Barter, enters.

The present Buyer (or Cash if sold for ready Money) Debitor to the Goods delivered in the Barter, for the Sum that the above Goods are sold at.

Case 5. When Goods, whether one or more Parcels, are bartered for Goods of a greater, or less Value.

Both Merchants enter the same Way as in the 4 Case of Problem II. *mutatis mutandis*.

PROBLEM V.

To find out the true Debitor and Creditor in Fore-Hand-Bargains, i. e. when any Goods are bought or sold, to be received, or delivered, at a prefixt Time, with a Penalty in Case of Failure on the Seller's Part; which contains the Five CASES following, viz.

Case 1st. WHEN Goods are thus bought or sold, with Money advanced by the Buyer to the Seller, in prospect of the said Fore-Hand-Bargain.

The Buyer enters.

The Seller my Account of Ditto Goods to be received Debitor to *Sundry Accompts*, viz. to Cash for the Money advanced, and to the Seller (his proper Account) for the Remainder of the Price payable upon the Receipt of the Goods, in all, for the whole Price of the said Goods bought.

The

Both

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The Seller enters.

Sundry Accompts (viz. *Cash* for the Money advanced, and the *Buyer* for the Remainder of the Price payable at the Delivery of the said Goods) Debitors to the *Buyer* his *Accompt of Ditto Goods to be delivered*, for the whole Price of the said Goods thus sold.

Not. Hence the Case is easily resolved, if there had been no Money advanced; for instead of sundry Accompts in both the above Solutions, the *Buyer* or *Seller* is charged or discharged, &c.

The Issue, or, the keeping or not-keeping the Conditions of the said Bargain on the Seller's Part, contains the Four following Cases, viz.

Case 2. Suppose the Seller to fail on his Part, in not delivering the Goods at the prefixt Time, and so to be liable to the *Buyer* for the Penalty, with the Price of the Goods as they were sold at.

The Buyer enters.

The Seller Debitor to *Sundry Accompts*, viz. to *Ditto Seller my Accompt of Goods to be received*, for the Value agreed on, and to *Profit and Loss* for the Penalty as above, in all, for the whole Price of the Goods and Penalty.

The Seller enters.

Sundry Accompts, (viz. the *Buyer* his *Accompt of Goods to be delivered him* for the whole Value they were sold at, and *Profit and Loss* for the Penalty) Debitor to the *Buyer*, for the whole Price of the Goods and Penalty.

Case 3. Suppose the Seller performs his Part, but short of the Quantity of the Goods to be delivered, which the *Buyer* dispenses with, and pays him in full of the Goods received.

The Buyer enters Twice, viz.

First *Sundry Accompts*, (viz. the Goods received for the neat Sum they are valued at, and the Seller for the Quantity of the said Goods retained by him at the Rate of the former) Debitors to the Seller my *Accompt of said Goods to be delivered me*, for the whole Price of the full Quantity of the said Goods bought upon Fore-Hand-Bargain.

Secondly *Ditto Seller* Debitor to *Cash* for the Sum paid him, in full of the above Bargain.

The Seller enters also Twice, viz.

First, The *Buyer* his *Accompt of Goods to be delivered him*, Debitor to *sundry Accompts*, (viz. to the Goods delivered for the neat Sum they were valued at, and to *Ditto Buyer*, for the Quantity of *Ditto Goods* retain'd by me at the former Rate) in all, for the whole Price of the full Quantity of the said Goods sold upon Fore-Hand-Bargain.

Secondly, *Cash* Debitor to the *Buyer*, for the Sum received of him, in Full of the above Bargain.

Not. 1. Hence the foresaid Case might have been easily solved, if there had no Money been paid upon the Receipt of the Goods; for then, there would have been no need for the Second Entrance in each of the above Solutions.

Not. 2. The above Case, as it stands, may likewise be entred by one Post, viz. by making *Sundry Accompts* Debitors to *Sundry Accompts*, placing the Debitor or Debtors above the Line, and the Creditors or Creditor below, and the Sum of both (being always

ways the same) in the Middle, reflecting on both, as is mention'd at *Rule IX*. This may always be noticed, where we solve a Case by Two Entries; if there be in these Entries, *Sundry Creditors* to One *Debitor*, or *vice versa*. And so the Reader may chuse any Way he thinks best.

Case 4. Suppose the *Seller* had fully perform'd his Part of the Bargain, in delivering the full Quantity of the Goods bought, and thereupon had receiv'd the whole Money owing them.

The *Buyer* enters Twice, *viz.*

First, The Goods, received, Debitor to the *Seller* my *Accompt* of Goods to be delivered me, for the full Price of the said Goods formerly agreed on. *Secondly*, The *Seller* Debitor to *Cash* for the Sum instantly paid him.

The *Seller* enters also Twice, *viz.*

First, The *Buyer* his *Accompt* of Goods to be delivered him Debitor to the Goods delivered, for the whole Sum agreed on formerly. *Secondly*, *Cash* Debitor to the *Buyer* for the Sum instantly received from him.

Not. It may be inferr'd also, that if any of these Two Cases foregoing had not contain'd, the Clause of the Receipt, or Payment of the Money upon the Receipt of Goods, then there had been no need for the second Entrance, in any of the Solutions above.

Case 5. Suppose the *Seller* had perform'd his Part of the Fore-Hand-Bargain with Excess, *viz.* by delivering the whole Quantity of the Goods bought, with a certain Quantity more of the said Goods, which the *Buyer* accepteth of at the same Rate with the former, and instantly pays him for all received.

The *Buyer* enters Twice, *viz.*

First, The Goods, received, Debitor to *Sundry Accompts* (*viz.* to the *Seller* my *Accompt* of Goods to be delivered me for the full Price thereof formerly agreed on, and to the *Seller* for the Goods delivered over and above the former, at the foresaid Price) in all, for the Value of the whole Goods received. *Secondly*, The *Seller* Debitor to *Cash* for the whole Sum instantly paid him.

The *Seller* enters also Twice, *viz.*

First, *Sundry Accompts* (*viz.* the *Buyer* his *Accompt* of Goods to be delivered him, for the full Price thereof formerly agreed on; and the *Buyer* for the Quantity of the said Goods over and above the former at the Price foresaid) *Debitors* to the Goods delivered for the whole Value thereof. *Secondly*, *Cash* Debitor to the *Buyer* for the whole Sum presently received. It's still to be noted, that if the Money had not been paid upon the Receipt of the said Goods, there would have been no Second Entrance in the Solutions of this present Case.

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PROBLEM VI.

To find out the true Debitor and Creditor, in all Kind of Promises, with their Issues, which contains the Six following CASES, viz.

Case 1. **W**HEN one makes a *Gratuitous Promise* to another, and both for the sake of their Memory only, do enter the same in their Books; seeing there is no Obligation on the Promiser to pay the Sum promised as a real Debt.
The Promiser enters.

Promise-Accompt Debitor to the *Person*, to whom the Promise was made for the Sum promised.

The *Person*, to whom the Promise was made, enters.

The *Promiser* Debitor to *Promise-Accompt* for the Sum promised.

The Issue in Two Cases following, viz.

Case 2. Suppose the Money to be now paid according to the Promise.

The *Promiser* enters.

Such a *Person* (to whom the Promise was made) Debitor to *Cash*, for the Sum paid.

The *Person*, to whom the Promise was made, enters,

Cash, Debitor to the *Promiser* for the Sum received.

Case 3. Suppose, the *Promiser* has now altered his Mind, and intends not to fulfil his Promise, because perhaps that the said other *Person* has disobliged him.

Both *Persons* enter, by reversing the respective Solutions of Case 1. preceeding, whereby each of them are put in their former Place again, as if there had been no such Promise made.

Not. We think it's better, in the Case of gratuitous Promises, to note them in a *Memorandum-Book*; and when Performance is made, both *Persons* concerned may bring it to the Account of *Profit* and *Loss*; and if the *Promiser* has alter'd his Mind, he may cancel his *Memoir*, or note down his Reason of Non-Performance in another Place.

Case 4. When one makes a *conditional Promise* to another, i. e. when the Sum promised is only to be paid upon Condition, that the said other *Person* performs his Part agreed on.

The *Promiser* enters.

Promise-Accompt, Debitor to the said *Person* his *Accompt* of Performance, for the Sum promised.

The said other *Person* enters.

The *Promiser* my *Accompt* of Performance, Debitor to *Promise-Accompt*, for the Sum promised.

The Issue in Two Cases following, viz.

Case 5. Suppose the *Person*, to whom the Promise was made has performed his Condition agreed on; and also that the *Promiser* has thereupon paid him the Sum promised.

The

The Promiser enters.

The said other Person his *Accompt of Performance*, Debitor to *Cash* for the Sum paid.

The said other Person enters.

Cash, Debitor to the Promiser my *Accompt of Performance*, for the Sum received.

Case 6. Suppose that the Person to whom the Sum was promised, cannot fulfil his Part of the Paction, whereupon the Promiser is freed from his Promise.

Both Persons enter by reversing the respective Solutions in Case 4. preceeding, whereby the Promise is cancelled, and each of them put in their own Place again, as if no such Promise had been made.

Not. The Nature of this Problem, and its proper Solutions, has been mistaken by most Authors, seeing they enter the Promise always as a real and present Debt, not considering the Conditions implied therein.

P R O B L E M VII.

To find out a proper Debitor and Creditor in all Kind of Wagers, with each of their Consequents, which contains the Seven CASES following, viz.

Case 1. **W**HEN Two Merchants wager against one another an equal Sum, on any Occasion whatsoever, and that only upon *Parole*, i.e. the Money is to be paid, when the Wager is found to be lost or gain'd.

Both the One and the Other enter.

Wagers-Accompt, Debitor to *Hazard*, for the Sum wagered.

The Issue in the Case following, viz.

Case 2. Suppose the Matter to be determined, and now the Wager to be lost or gain'd, whereupon the Loser pays the Sum lost.

The Gainer enters.

Sundry Accompts, (viz. *Cash* for the Sum gain'd, and also received, and *Hazard* for the like Sum, that was formerly in Peril) Debtors to *Wagers-Accompt*, for both what is received, as neat Gain, and what was in Peril, which in all, is double to the Sum so agreed on.

The Loser enters.

Hazard Debitor to *Cash* for the Sum lost and also paid, seeing the Wager is now determined and actually lost, so is out of all Hope or Hazard to be gain'd.

Not. If the Money lost or gain'd, had not been instantly paid (or receiv'd) then instead of *Cash*, the Loser and Gainer had been respectively Debitor in the one Solution, and Creditor in the other.

Case 3. When Two Merchants Wager against one another, and each of them consigns their Money in a third Person's Hand.

Both the One and the Other enter.

Wagers-Accompt Debitor to *Cash*, for each of their Sums consign'd as above.

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The Issue in one Case, viz.

Case 4. Suppose the *Wager* is determined as lost, or gain'd, whereupon both the Sums consign'd, are paid to the *Gainer*.

The *Gainer* enters.

Cash Debitor to *Wagers-Accompt*, for both the Sums consign'd, that are now receiv'd in respect he has gain'd the *Wager*.

The *Loser* has no Entrance to make, seeing the *Wager* is lost, and the Money also paid (which will appear by the balancing of *Wagers-Accompt* in the *Leger*) only he may note it in his *Waste-Book* for his Memory's sake, as may also be done by the *Loser*, in the 2d Case above.

Case 5. When One Merchant receives a certain Sum from another in *Wager* to repay him the double or triple, &c. in case the Receiver lose the said *Wager*.

The *Receiver* enters.

Cash Debitor to *Wagers-Accompt*, for the Sum receiv'd, the Double or Triple, &c. whereof is to be paid back to the Deliverer, in case the Receiver lose the said *Wager*.

The *Deliverer* enters.

Wagers-Accompt Debitor to *Cash* for the Sum delivered, the Double or Triple &c. whereof is to be paid back by the Receiver, in case the Deliverer gain the *Wager*.

The Issue in the 2 following Cases, viz.

Case 6. Suppose the *Deliverer* has now won the *Wager*, and hereupon has the Double or Triple, &c. of what was delivered, paid him back by the *Receiver*.

The *Gainer* enters.

Cash Debitor to *Wagers-Accompt* for the whole Sum received from the *Loser*, &c.

The *Loser* enters.

Wagers-Accompt Debitor to *Cash* for the whole Sum paid to the *Gainer*, it being the Double, &c. of what was formerly received from him.

Not. If the *Gainer* had not receiv'd the above Sum, then instead of *Cash* in the above Solutions, the *Loser* or *Gainer* had been entred Debitor or Creditor.

Case 7. Suppose the *Receiver* has gain'd the *Wager*, and has thereupon nothing to pay back.

Neither of the Persons concern'd have any Thing to enter; seeing the *Wager*, which is now lost, was formerly paid, as will appear at the balancing of this *Accompt* in the *Leger*: Only he may note it in his *Waste-Book*, for his Memory's Sake.

PRO-

PROBLEM VIII.

To make Debitor and Creditor in some extraordinary CASES of Loss or Gain, independent upon any of the foregoing Problems, containing the Six CASES following, viz.

Case 1. **W**HEN a Merchant loses or gains upon any Species of Coin formerly entred in his Books, by putting them off, for a less or greater Value, than he took them.

The said Merchant being a *Gainer*, enters.

Cash, (or any other Thing for which the first Species was delivered) Debitor to *Sundry Accompts* (viz. to *Cash* for the Value of the Species delivered; and to *Profit and Loss* for the Sum gain'd upon the whole) in all for the whole Sum of Money and Gain accruing from the Species delivered.

The said Merchant being a *Loser* enters.

Sundry Accompts, (viz. *Cash*, or any Thing for which the first Species was delivered, for the present Value of the said Species received; and *Profit and Loss* for the Sum lost upon the whole) Debtors to *Cash*, for the full Value of the said Species delivered.

Case 2. When a Merchant *Loses*, or *Gains*, upon any Species of Coin, which immediately he puts off, before the entring them in his Books, at a less or greater Value than they cost.

The *Gainer* and *Loser* enter each of them as in the respective *Solutions* above, only with this Difference, that *Cash* a Creditor, in both the said *Solutions*, is denominated otherwise, viz. either by the Person from whom, or the Thing for which the said Money was received.

Case 3. Suppose, a Merchant incurs any *Loss* by *Stealth*, or by a Servant that embezzels Money, Goods and the like, which are desperate, and cannot be recovered again.

The *Loser* enters.

Profit and Loss Debitor to *Cash* (or whatever else was stolen) for the Sum or Value lost.

Not. 1. As for the Rogue that has hereby made but bad Gain on't; we shall not notice how he should enter the same, seeing, as I suppose, there are few of that Kind that place such Deeds to an Accompt, neither shall we teach them how they should do it.

Not. 2. But suppose, the Merchant had any Prospect of recovering the Sum or Value lost by his said Servant, or any in his Name, then instead of *Profit and Loss*, he must enter the said *Person*, or his Surety, Debitor to *Cash*, or whatever else was stolen or embezzelled.

Case 4. When a Person loseth by a desperate Debitor, who, by turning Bankrupt, has paid all his Debts with nothing.

The *Loser* enters.

Profit and Loss, or Accompt of *Desperate Debts*, Debitor to the *Person Bankrupt* for the Sum he owed.

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Not. I judge it better to enter an Accompt of *Desperate Debts*, Debitor, rather than *Profit and Loss*; for by this Way of Entering it, we are still put in Mind that such a Sum was never yet paid, if so be the said Bankrupt should set up to trade again.

Case 5. Suppose a Merchant to lose by *Mismanagement* or any cross Accident not specified in any Case of these Instructions.

The said *Lofer* (in General) enters.

Profit and Loss Debitor to *Cash*, or to whatever else was thus lost, for the Sum or Value lost.

Not. Hence it had been easy to have solved the *Case*, had the Merchant, (on the contrary) gain'd by unexpected Accidents, by making *Profit and Loss*, *Creditor* instead of *Debitor*.

Case 6. When one having *Houses, Lands, or Ships Parts, &c.* as his own Property and receives the *Profit* of *Letting* them out to others, or other Emoluments of this Nature.

The said *Proprietor* enters.

Cash, or the *Person* that owes the same, while unpaid, Debitor to *Rentals-Accompt* (or to Accompt of *Ships-Voyages*, &c. or to *Profit and Loss* in general, for the Sum paid, or to be paid upon that Account) the which Entry is almost the same with Money paid for Interest.

Not. There are a great many more *Problems*, with their respective Cases, belonging to proper Accompts, which the Whole-Sale Trader seldom or never deals in. These we omit here to name or explain, because they belong not properly to *Merchants Accompts*, nor have been clearly or fully treated of in any Author upon *Book-Keeping*. But, if the Reader desire to know what these Accompts are, he may look back to the III. Corollary of CHAP. I. where he shall find most of them nam'd and defin'd, according to our Notion of them, together with other Accompts which indeed cannot be said to pertain to proper Accompts, altho' they may be kept after the Method of *Debitor and Creditor*.

PART II.

OF PROPER ACCOMPTS IN FOREIGN AFFAIRS.

PROBLEM.

To find out the Debitor and Creditor when Goods are shipp'd and consign'd to a Factor beyond Sea, to be sold for the Owner's Accompt, containing the Three CASES following, viz.

Case 1. **W**HEN the Goods thus shipp'd and consign'd have been bought before, and entred in the Owner's Books, &c. *contra*, but that at the putting them a Board, he pays, or is to pay Money for the Duty and other Charges.

The Owner alone enters.

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Voyage to such a Place, in such a Ship, consign'd to such a Factor there, Debitor to Sundry Accompts (viz. to the one or more Parcels of Goods shipp'd, or to the Seller or Cash if presently paid, for the prime Cost; and to Cash, or to Charges-Accompt in General, if the Charges be unpaid) for the Sums paid or payable in putting them a Board: In all for the prime Cost of the Goods shipp'd and the Charges paid thereon.

Not. 1. By Voyage, is here meant the Hazard of the Sea, there being no Person yet accountable or at the Risque for what is shipp'd, but the Owner.

Not. 2. We name Charges-Accompt in General for what we owe upon the Account of putting Goods a Board, and also of receiving them from on Board, to avoid the making of many particular Accompts for the same. Such as the Collector, or Custom-House Accompts, for the Duty, &c. or, other particular Persons for what is owing to each of them upon the said Account: And when afterwards the same comes to be paid in Whole or in Part, we enter as in the proper Cases of Payments and Receipts at Problem II. of PART I. Yet these particular Accompts may be as necessary sometimes, if the Sums be considerable or if the Merchant has other Business with the Persons concerned.

Case 2. Suppose, after the Voyage is entred Debitor as above, the Merchant ensures the whole, or a Part, of the Cargo in another Person's Hand for the Præmio that is presently paid by him.

The Merchant insuring, (or the Payer of the Præmio) enters.

Voyage, &c. (as above) Debitor to Cash for the Præmio paid for Insurance.

The Insurer (or the Receiver of the Præmio) enters.

Cash Debitor to Insurance-Accompt for the Sum received of Præmio.

Not. If so be the said Præmio had not been presently paid, then it was the entring each of the above Persons Debitor or Creditor instead of Cash.

The Issue in one Case with the subsequent Notandums, viz.

Case 3. Suppose, the Goods insured to be in Whole or Part lost at Sea, for which the Insurer is liable, and must be made Debitor to the Voyage, if he has not paid the Value already to the Merchant Insuring.

The Merchant insuring enters.

The Insurer, or Cash if the Value lost be already paid, Debitor to Voyage, &c. as above, for the Value of the Goods lost.

The Insurer enters.

Insurance-Accompt Debitor to the Person insuring, or to Cash if the Money be paid already, for the Value of the Goods lost.

Not. 1. Suppose the News comes of the Ship's being safely arrived at the Port agreed on, then in that Case neither of the Persons has any Thing to do more than what they have done already; seeing the Matter is determined to their mutual Contentment.

Not. 2. But if the Case had been, that the Goods had been lost, without being timeously ensured by the Owner, then the said Loss is wholly his own, so he must enter Profit and Loss Debitor to the Voyage, &c. for the Value of the Goods lost.

Nota, There are many other Cases belonging to this II. Part of Accompts, which because they fall in with the following III. Part, shall be there explained and resolved. PART

PART III.

Of **FACTORY-ACCOMPTS** in **DOMESTICK-AFFAIRS**, which include and suppose *Proper Accompts* in *Foreign Affairs*; therefore both of them are treated of together in the *Problems* and *Cases* following.

PROBLEM I.

To invent Debitor and Creditor, when the Merchant has the first Advice from his Factor of the Receipt only of the Goods formerly shipp'd, (or of their Sales in Whole or in Part) containing the Two Cases following.

Case 1. **W**HEN the Owner, or Employer, is by the first Advice from his Factor, informed of the Receipt of the said Goods only (without having sold any of them) the Factor having also paid the necessary Charges thereon.

The Employer enters.

The Factor my *Accompt of Goods*, Debitor to *Voyage*, &c. as before, for the Sum for which the said Voyage was charged formerly.

The Factor, presently upon Receipt of the Goods, enters.

The Employer, his *Accompt of Goods*, naming afterwards the Quantity and Quality of all of them, Debitor to *Cash*, or to any other *Accompt*, for which the Charges are to be paid for the Sum paid, or to be paid, as Charges.

N. B. While we are entring upon *Factory-Accompts* it's necessary we mention the chief Conditions agreed betwixt the Employer and his Factor, which Conditions are here supposed to be absolute and unlimited. As,

1. The Factor here is supposed to have a free Power and Commission to dispose of the Goods sent him, at Discretion, and as the Curent Prices are, whether he sell for ready Money or Time, or barter them, &c. as Occasion offers. But,

2. He is nowise accountable for *Debts* that prove bad or desperate, providing he act honestly and carefully herein; intending only the Employer's Advantage as he would have done for himself.

3. For all this his Pains, he has an Allowance given him out of the first and readiest which is called *Provision* (or *Commission*) besides the Re-imbursment of what he lays out of Charges. And this is never (usually) spoke off, till all the Goods belonging to the *Voyage* be sold, and that thereupon he has sent to his Employer his *Accompt of Sales* with the neat *Proceeds* thereof, remaining in his Hands.

4. As for the *Returns* sent to the Employer, he may chuse to have them either in *Bills* or *Goods* as he pleases, or he may order the said Factor, to send the *Goods* or *Bills* to a Second Factor, as shall be shown by and by.

As for other Things belonging to a Factory of an unlimited Commission, they are commonly known, and need not be here inserted, because we only design by what we have

have now said, to give the Meaning of (and some Reason for) the Method we use here of *Journalizing* the *Waste-Book* *Parcels* belonging to *Factory Accompts*, all which is supposed to be done without the Assistance of a *Factor-Book* apart, according to our Practice in our *First Set of Books*.

There are indeed other Kinds of Conditions observed by the Factor and his Employer, such as when the Factor's Commission is limited in less or more Things, which, being not usual, we take no particular Notice of here. Besides, any Person understanding our Method of *Journalizing* the former Kind of *Factory Accompts*, may easily infer from thence, how the other Kinds are to be entred. If it should be further demanded, why we make not the Factor to keep a *Factory Book* apart? It is answered, that altho' we should keep One after a due Form, yet the same is at last to be repeated in our *Set of Books*; seeing every Thing thereof is found therein narrated at different Times, and appears at Once in the *Leger*, under the Title of the *Employer his Accompt of Goods*, and next under his *Accompt Current*: But more of this in it's due Place.

Not. There is here, a particular Significancy in the Two Phrases, *my Accompt*, and *his Accompt*. For the First imports, that the same is a *Foreign Accompt* kept by the Employer, relating either to the *Goods* or *Money* received for them, &c. in his *Factor's* Hands, and other Things he has employed him in. The Second implies as much as the same is a *Domestick Accompt* kept by the Factor for the *Accompt* of his *Employer* relating to the *Goods* or *Money*, &c. of the *Employers* in his Hands, or other Things he was employed in. In a Word, when I write any Person *my Accompt*, I suppose him to be my *Factor*: And when I write, any Person *his Accompt*, I suppose my self to be his *Factor*.

Further by *Accompt of Goods* is chiefly meant the *Employer's Goods* in his *Factor's* Hands; and (afterwards) by *Accompt Current*, is chiefly understood, when the *Employer* may draw Bills upon his *Factor*, for the ready Money he has of his after all the *Goods* are sold, &c. As also by *Accompt of Sales* is meant, the *outstanding Debts* for the *Goods* sold upon Time, which more properly designs such Debts than an *Accompt upon Time* (formerly made use of;) seeing that this last doth import that the *Factor* is liable for the said *outstanding Debts*, which is contrary to the Conditions supposed above.

Case 2. When the *Employer* is informed by the First Advice from his *Factor*, not only of the Receipt of the *Goods* and the Charges thereon, but that the same are in Whole or in Part sold either for ready Money or on Time, or for Part Money, Part on Time.

But because this is a complex Case, we shall take it asunder in the Manner following, viz.

First, If the *Goods* thus received by the *Factor* be all sold for ready Money.

The *Employer* enters.

Such a *Factor my Accompt Current Debitor to Voyage*, &c. for the neat *Proceeds* of the said *Sales* after all Charges are deduced.

The *Factor* enters, supposing this to be the first Time of his entring the said *Goods*. *Cash Debitor to the Employer his Accompt Current*, for the neat *Proceeds* as above.

Secondly, If the *Goods* thus received are all sold on Time.

The *Employer* enters.

The *Factor my Accompt of Sales Debitor to Voyage*, &c. for the whole Sum of the *Debts* resting on that *Accompt*.

The *Factor* enters.

The *Buyer* (or *Buyers* severally) *Debitor* to the *Employer* his *Accompt* of *Sales* (or to his *Accompt* of *Goods*, if so be the said *Goods* had been already entred) for the whole Sum of the *Debts* resting on that *Accompt*.

Thirdly, If the *Goods* thus received, are all sold for *Part Money*, *Part on Time*.

The *Employer* enters.

Sundry Accompts (viz. the *Factor* my *Accompt Current*, for so much of them as were sold for ready *Money*; and Ditto *Factor* my *Accompt* of *Sales* for the *Part* sold on *Time*) *Debitors* to *Voyage*, &c. for the whole Sum of the *Goods* thus sold.

The *Factor* enters Twice.

1. The *Buyer* (or *Buyers*) on *Time*, *Debitor* to the *Employer* his *Accompt* of *Sales*, or *Accompt* of *Goods* as above, for the Sum resting on that *Accompt*.

2. *Cash* *Debitor* to the *Employer* his *Accompt Current*, for the Sums received on that *Accompt*.

Fourthly, If the *Goods* thus received, are but in *Part* sold (v. c. for ready *Money*) the rest of them yet remaining in the *Factor's* Hands, to sell for his *Employer's* *Accompt*.

The *Employer* enters.

Sundry Accompts (viz. the *Factor* my *Accompt* of *Goods*, for the *Goods* yet unfold, valued at the neat Sum of what remains, after the Sum of the *Goods* sold, are deduced from the Sum of what the *Voyage* was charged with formerly; and Ditto *Factor* my *Accompt Current*, for the Sum of what the *Goods* sold amounts to) *Debitors* to *Voyage*, &c. for the neat Sum that the said *Voyage* was formerly charged with.

The *Factor* enters Twice, viz.

1. The *Employer* his *Accompt* of *Goods* (naming the *Quantity* and *Quality* of all of them in the usual *Manner*) *Debitor* to *Cash*, for the Sum paid out of *Charges*, or to any other *Accompt*, in case the *Charges* be still resting.

2. *Cash* *Debitor* to the *Employer* his *Accompt* of *Goods*, for the Amount of the *Goods* sold.

Not. 1. There had happened some *Variety* in the above *Solutions*, if the *Goods* sold, had been on *Time*; or for *Part Money*, *Part on Time*, which the *Reader* by this *Time* may easily understand and contrive, without giving us the *Trouble* to specify the proper *Cases* belonging thereto.

Not. 2. It's the same Thing, whether the *Factor* at his *Second Entrance*, makes *Cash* *Debitor* to the *Employer* his *Accompt* of *Goods*, or to his *Accompt Current*. For if he enter the former of these Ways, the said *Accompt* of *Goods* is at length (viz. at the general *Balance* of the *Factor's* Books, or, when all is sold) made *Debitor* to the said *Accompt Current* for what was sold formerly for ready *Money*, &c. And this very Thing seems to make it necessary to enter the *Cash*, received in the same *Manner* as above; besides, that by giving the said *Account* of *Goods*, *Credit* for each *Kind* of *Sales*, we come to know, when all is sold off; which may easily supply the Place of a *Factor-Book* apart.

PROBLEM II.

To invent Debitor and Creditor when the Merchant (by a 2d or 3d Letter of Advice from his Factor) is advised, that the Goods formerly received and booked by him, are now sold in Part or in Whole, and that either for Money, or on Time, or for Part Money, Part on Time; which comprehends the Four CASES following.

Case 1. **W**HEN Goods formerly received are in Whole, or in Part sold for ready Money.

The Employer enters.

The Factor my *Accompt Current* Debitor to Ditto Factor my *Accompt of Goods*, for the Sum received in full of what is sold, whether for the Whole or for a Part of Ditto Goods.

The Factor enters.

Cash Debitor to the Employer his *Accompt of Goods*, for the Sum received in full of what was sold, whether for the Whole, or a Part of Ditto Goods.

Case 2. When the Goods formerly received are in Whole, or in Part, sold upon Time.

The Employer enters.

The Factor my *Accompt of Sales* Debitor to Ditto my *Accompt of Goods*, for the whole Sum of the Debts resting upon that Accompt.

The Factor enters.

The Buyer (or Buyers severally) Debitor to the Employer his *Accompt of Goods*, for the whole Sum of the Debts resting upon that Accompt.

Not. We need not particularize the Case, when the Goods are sold for Part Money, Part Time; seeing the Accompt of Goods is still made Creditor: And as for the Debitor in the Employer's Entry, it is both the *Accompt Current*, and *Accompt of Sales*; but in the Factor's Entry, it's partly Cash, and partly the Buyer's upon Time.

Case 3. Suppose, that at last all the Goods formerly received are now sold, and that also the *Outstanding-Debts* are all paid in to the Factor; whereupon the Factor sends to his Employer an *Accompt of the neat Proceeds*, i. e. of what Money he has in his Hands, after all the Charges paid by the Factor with his Provision are deduced, and that in Two Instances, viz.

First the Employer enters, if he has made no Entry, since he had Advice of the Receipt of the Goods by the Factor.

The Factor my *Accompt Current* Debitor to Ditto my *Accompt of Goods*, for the Sum of the neat Proceeds as above.

The Factor in the same Case (*mutatis mutandis*) enters Thrice, viz.

1. Cash Debitor to the Employer his *Accompt of Goods*, for the Total of the several Sums received upon this Accompt.

2. The Employer his *Accompt of Goods*, Debitor to Sundry *Accompts*, (viz. to Cash, for the sundry Charges paid out since the Goods came into the Factor's Custody; and to

Provision Account, or, *Profit and Loss* in general, for his Provision of the Sales and Employment.

3. The *Employer his Account of Goods*, Debitor to *ditto his Account current*, for the neat Proceeds thereof; which last Entry closes the said *Account of Goods*, and consequently the whole Business betwixt the Factor and his Employer, except it be the *Returns* that are to be made to the Employer, for the Money in the said Factor's Hands.

Not. As for this last Entry, it shall be more fully explained, when we come to treat of the Method of balancing our Books, at Chap. 3. §. 5. N^o 15. compar'd with N^o 13. and 14.

Secondly, The *Employer* enters, if all had been booked already, except the Payments, made since, of the outstanding Debts.

Sundry Accounts (viz. The *Factor my Account current*, for the neat Sum of the outstanding Debts, after the Charges and Provision are deduced, and *Profit and Loss*, for the Sum of the said Charges and Provision) Debtors to *ditto Factor to my Account of Sales*, for the Whole of what was resting of outstanding Debts.

The *Factor* in this last Case enters Twice.

1. *Cash* Debitor to the *Buyer*, or *Buyers* severally, for the whole Sum paid of the outstanding Debts.

2. The *Employer his Account of Goods*, Debitor to *Sundry Accounts*, (viz. to *ditto his Account current*, for the neat Proceeds of the outstanding Debts, after all Charges and Provision are deduced; and to *Cash* for the sundry Charges paid out by *ditto Factor*, since the Goods were First received into his Custody; and to *Provision-Account* for his Provision and Employment) in all for what was paid of the outstanding Debts.

Not. For the clearing of this last Entry the better, see also the above-cited Place of Chap. 3. Section 5. Article 2. Numb. 13, 14, 15.

Case 4. Suppose, that the *outstanding Debts* are yet unpaid, and that the Employer is content to make an Allowance of so much *per Cent.* to his Factor, to make them good, by becoming the sole Debitor himself; which the Factor agrees to.

The *Employer* enters.

The *Factor my Account current*, Debitor to *ditto my Account of Sales*, for the Sum of the outstanding Debts, now payable by the said Factor on Demand.

Not. As for the said Allowance, it is entred the same Way as Charges, and Provision are entred above both by the Employer here, and the Factor in the Entrance following.

The *Factor* enters.

The *Employer his Account of Goods*, Debitor to *ditto his Account current*, for the Sum of the outstanding Debts, which are now made good by the said Factor.

Not. But if any of the said Debts had perished, before they had been thus secured, the Loss had fallen to the Employer; and so the Factor is to enter, The *Employer his Account of Goods*, Debitor to the *Buyer*, for the desperate Debt which was charged.

Thus also is the Case, if the Factor had been obliged to make Abatement or Rebatement to the Buyer for present Payment; for still the Factor enters the *Employer his Account of Goods*, Debitor to the *Buyer* for the Sum abated: As for the Employer, he has nothing to do, till at last he receives an *Account of the neat Proceeds* and then he may enter the

the said Abatement, as if the same had been Charges, as has been said already in the preceeding Case, and will be mentioned afterwards, at the balancing of the Accompt of Sales.

P R O B L E M III.

To find out the true Debitor and Creditor, when Returns are made by a Factor to his Employer, (& vice versa) in Bills of Exchange whether Draughts or Remittances; which contains the Two CASES following.

Case 1. **W**HEN the Employer draws a Bill of Exchange upon his Factor, for his own Accompt, payable to another Person, for which the said Employer receives (or is to receive) the Value from the Remitter. The Employer, upon his Delivery of the Bill, enters.

Cash, (or the Remitter, the Value being not yet received) Debitor to the Factor my Accompt current, for the full Sum received, (or to be received) from the said Remitter in Domestick Coin, and payable by the said Factor in the Foreign Species of Coin, where he resides: Whence the Employer is to accompt for the Value of the Bill, both in the Domestick and Foreign Coin agreed on betwixt him and the Remitter, to see whether he gains or loses by the Exchange. But more of this in the subsequent Notandums.

The Factor, upon his accepting or paying the Bill, enters.

The Employer his Accompt current, Debitor to Cash, for the Value of the said Bill, paid by the said Factor, reckoning only upon the Species of the Factor's Domestick Coin, or to the Presenter for the same Sum to be paid him.

Not. 1. Having come the length of Bills of Exchange, it's fit briefly to explain some Things relating to the Nature of them in general, and also in Relation to the Persons concerned therein, only to clear the new Terms us'd in this Problem, viz.

1. We suppose the Bill of Exchange we speak of here, to be a Foreign Bill, and not a Domestick one; which last differs in little or nothing from a Precept or Assignment; seeing it's both drawn and made in one and the same Kingdom, and only in one and the same Species without any Loss or Gain to be allow'd for Exchange. But,

2. A Foreign Bill of Exchange happens, when a Merchant having Money in a Factor or Correspondent's Hands Abroad, he takes the Way to possess himself thereof, (or the like Sum) either by drawing upon his said Factor, payable to another Person, of whom he has received the Value, or by ordering him to remit the same payable to himself here. So that,

3. By drawing of a Bill is understood, the principal Owner, or Employer's written Order and Command to his Factor or Correspondent, to pay the Whole or a Part of the said Money in his Hands, to a certain Person or his Order, whom the Remitter (or Buyer of the Bill from the Drawer) shall condescend upon; and by the remitting of a Bill, is meant the buying up of a Bill here from the Drawer, which he sends to his Correspondent Abroad, having caused make it payable to the said Correspondent, whence the usual Persons concerned in a Bill may be easily defin'd.

4. *First*, He that sells the Bill, is call'd the *Drawer*. *Secondly*, He that buys the Bill, is named the *Remitter*. *Thirdly*, He, by whom the Bill is payable, is termed the *Acceptor*. And *Lastly*, To whom it's payable, is called the *Possessor*, or, *Presenter*.

5. It's to be observ'd anent the Persons forefaid, That always the *Drawer* and *Acceptor* are Correspondents ; as also, the *Remitter* and *Presenter*, if so be they be distinct Persons. For,

6. Tho' we have named the Four Persons usually concerned in a Foreign Bill, and the Relation they bear to one another ; yet this does not hinder, but that the same may be managed by Three Persons only, while that one and the same Person may be both *Remitter* and *Presenter* ; which happens, when he that buys the Bill in one Place, carries the same with him to receive it in another Place : Yea, these may be contracted to Two Persons only, when one of them is both *Drawer* and *Remitter*, and the other both *Possessor* and *Acceptor* ; which happens when they are owing one another the like Sum, and takes this Way to pay and discharge one another. But these and the like Cases are too obvious to speak any more about them, or to speak of the *Indorser*, who is the *Presenter*.

7. The Loss or Gain by Exchange, which the principal Employer, whether *Drawer* or *Remitter*, &c. is to accompt for, doth not get any particular Entry, but is cleared by the Foreign Accompt in the *Leger* ; seeing the same shows by the Inner Columns of Foreign Coin, what of the same is drawn or remitted ; and by the Outer Column of Domestick Coin, whether there be Loss or Gain by Exchange, namely by the Difference betwixt the Debitor and Creditor-Sides of that Accompt (if so be the said Inner Columns be equal) as will appear, when we come to speak of balancing this Accompt, at Chap 3. Sect. 5. Art 2. Numb. 14.

Not. 2. The Reason why we have not specified the particular Entries of the *Remitter* and *Presenter* as well as these of the *Drawer* and *Acceptor*, is, because the Two former (if distinct) being related to one another, as the *Drawer* and *Acceptor* were, do enter respectively in all Points as they did ; which will appear from considering the Case following : So that to save Repetitions, we have omitted the naming of any more Entries in the above Case, than these of the *Drawer* and *Acceptor*, who are for the most Part found distinct in a Bill, and are seldom or never represented by one and the same Person.

Case 2. When the *Factor* (by the Employer's Commission) remits a Bill to the said Employer, paying the Value thereof to the *Drawer*.

The *Employer* (being the *Presenter*) upon his getting the Bill accepted, enters.

The *Acceptor* (or a general Accompt of accepted Bills, according to the *Rule X.* of the First Section of this Chapter) Debitor to the *Factor my Accompt current*, for the full Value of the Bill, both in Foreign and Domestick Coin.

The *Factor* (being the *Remitter*) at his buying of the Bill and sending it away, enters.

The *Employer's his Accompt current*, Debitor to *Cash* (or to the *Drawer*, if the Bill be not paid) for the Value of the Bill paid, or to be paid, in the said *Factor's* own Domestick Coin, as in the Second *Solution* of the preceeding Case.

Not. 1. When the Bill falls due, i. e. when the same is to be paid by the *Acceptor* to the Employer, and accordingly is either paid in ready Money ; or, by an Assignment, &c. The Employer enters the same Way as a Payment, as in the preceeding Problem.

Not.

Not. 2. If the same should be protested for not Payment, at the Time it became due, then are the former Entries reversed; the Manner whereof, with other Things relating to a protested Bill, we shall industriously shun to speak of here; seeing there are a great many Things to be explained as to the managing a protested Bill, in order to have it thoroughly understood, for which we refer the Reader to Chap. II. of *Hatton's Merchants Magazine*, thereby to shorten our Work here, which already has swell'd too big. And altho' that Author treats only of the Laws of a protested Bill; yet the ingenious Reader having understood them, may easily contrive the Way how to place them to Accompt, by Way of Debitor and Creditor, it having an Affinity to some one or other of the preceeding Cases.

Not. 3. There are sundry Cases more belonging to this *Problem*; such as when the Factor draws upon his Employer for his Accompt, which is the Converse of the 1st Case of this *Problem*: And when the Employer remits a Bill to his Factor, for his own Accompt, which is the Converse of this Second Case: Or, when the Factor by his Employer's Order, remits to, or draws upon a Third Person, for Account of the said Employer, &c. Which are all so easie to be solved, that the Reader having thoroughly understood, what has been hitherto said, doth not need any more stated Cases, than those nam'd in this *Notandum*.

P R O B L E M I V.

To find out Debitor and Creditor, when Returns are made by the Factor in Goods shipp'd and consign'd, either to the Employer, or to a Second Factor by the Employer's Order, and for his Accompt, containing the Seven CASES following, viz.

Case 1. **W**HEN the Factor buys up Goods for ready Money, by Order, and for the Accompt of his Employer, which he ships off in a Voyage consign'd to him, paying thereupon the usual Charges, withal, advising his said Employer thereanent.

The Factor enters.

The Employer his Accompt current, Debitor to Sundry Accompts, (viz. to Cash for the full Sum paid out, both for the Goods at the first Cost, and for the Charges in Shipping, and to Provision Accompt for the Factor's Provision and Employment of what was bought) in all, for the whole Sum of the prime Cost, Charges, and Provision of the Goods shipp'd as above.

The Employer (upon the first Advice from his Factor, and before the Ship's Arrival) enters.

Voyage from such a Place hither, in such a Ship consign'd to my self, Debitor to the Factor my Accompt current, for the whole Sum of what the Voyage stands, as above.

Not. It's exprest in this Case, That the Factor buys the Goods from another for ready Money, and therefore he gives *Cash Credit*; but suppose he had either bought them upon Time, &c. or, that they belonged formerly to himself, then the Case had been altered; and yet the Reader may easily form the Answer himself, without specifying one or more formal Cases here: For, had they been bought upon Time, the Factor gives the *Seller* Cre-

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Credit, or if belonging to himself, the Goods themselves get Credit for their Value. And from this one Instance or Two, may be deduced the *Solution* of many more of the like Nature, which are explain'd at the 1. Prob. 1. Part 2. §. of this Chap.

The Issue of the above Voyage, in the 2 Cases following, viz.

Case 2. Suppose the Goods, for which the *Voyage* was formerly made *Debitor*, come safe to the Employer's Hands, he paying the Charges for bringing them a Shore, &c.

The Employer, alone, enters.

The Goods received, Debitor to *Sundry Accompts*, viz. to *Voyage from such a Place, &c.* for what the Voyage was formerly charged with, and to *Cash* for the Sum paid of Charges here in bringing them a Shore; in all, for the Whole of what they stand him first and last.

Case 3. Suppose the whole Cargo is lost at Sea, and that the Employer is certainly advised thereof.

The Employer, alone, enters.

Profit and Loss, Debitor to the *Voyage from such a Place, &c.* for the Whole of what the said Voyage was formerly charged with.

Not. If there had been but a Part of the said Goods lost at Sea, then the Remainder received may be charged, as if it had been the whole Goods, in the preceeding Case.

Case 4. When the Factor buys up Goods for the Accompt of his Employer, which he ships off in a Voyage consign'd to another Factor, by the Employer's Order, paying thereupon the usual Charges, in shipping off; all which he advises his said Employer of.

The Factor enters the same way as in the 1st *Solution*, of the 1st Case of this Problem; only in giving the Reason of this Entry, he writes, to whom he consigns the above Goods.

The Employer, upon his getting the Advice, enters.

Voyage, to such a Place, in such a Ship, consign'd to such a Person, his said other Factor, Debitor to the first Factor my Accompt current, for the Sum of what the Voyage stands.

The Issue of the above Voyage, in the Three Cases following, viz.

Cases 5, 6, and 7. Suppose, either first that the Goods, for which the Voyage was made formerly *Debitor*, are lost at Sea. Or, *Secondly*, That they come safe to the second Factor's Hands, he paying the Charges for bringing them a Shore. Or, *Thirdly*, That they are in Whole or in Part sold by the said 2d Factor, of which the Employer has Advice from Time to Time, as in the Cases of the 1st and 2d Problems of this 3d Part.

Not. We have propos'd these Cases very briefly, and but all at once, seeing we intend to specify no *Solutions* of any of them; and that because the said second Factor and Employer enter in all Respects, as the said Employer and his first Factor did before in the former Cases: for the Employer has nothing to do more with his first Factor (after the above Goods are once shipp'd) so that the particular Entrances on both Sides, are made according to the like Cases of the above I. and II. Problems preceeding, together with the III. Case of this IVth Problem. Moreover, supposing that there are *Returns* made by this Second Factor to his Employer, the *Solutions* thereof are found in the III. and IV. Problems, immediately preceeding. Thus we proceed to

PART

PART IV.

Of FACTORY-ACCOMPTS in FOREIGN AFFAIRS.

PROBLEM I.

To find out Debitor and Creditor, when a Factor sends Goods (formerly sent him by his Employer) in a Voyage to another Factor of his own, to sell for the Accompt of the said Employer; yet so as that the said 2d Factor respects the First Factor, as his sole Employer, which contains the Two CASES following.

Case 1. **W**HEN the First Factor makes the above Voyage, consigning it to the said Second Factor, and paying thereupon the usual Charges in Shipping, &c. The First Factor alone enters.

Voyage to such a Place, in such a Ship, for the Accompt of my Employer, consigned to such a Person my Factor there, Debitor to Sundry Accompts, (viz. to the said Employer his Accompt of Goods, for the Charges paid formerly at my Receipt of them; and to Cash for the Charges paid now on the present Voyage;) in all, for the whole Sum of Charges paid first and last, upon my Receipt and Shipping of the said Goods.

Not. I have said, that the First Factor is the only Person (of all the Three nam'd in the Case) that enters; because it is supposed, that the principal Employer has nothing to enter, till he receive the last Advice with the Accompt of the neat Proceeds, if there be any. And as for the Factor's Factor, he cannot enter, because the Goods are not yet arrived.

Case 2. When the First Factor (by Order of his Employer) doth ensure any Thing upon the above Voyage, with any Person whatsoever, paying the *Premio* agreed on.

The First Factor alone enters.

Voyage, &c. as above, Debitor to Cash, for the Sum paid as the *Premio* of the above Ensurance.

PROBLEM II.

To discover Debitor and Creditor in all the Consequents or Issues of the preceeding Problem, which contains Three CASES.

Case 1. **S**UPPOSE, the Goods formerly shipp'd are now received by the Factor's Factor, but are yet unsold, which he advises the First Factor of, and of what Charges he paid in receiving them from on Board.

The First Factor enters.

2 Such a Person my Factor for my Employer, his Accompt of Goods, Debitor to Voyage, &c. (as above) for the whole Sum that the said Voyage was formerly charged with.

The Factor's Factor enters the same Way as in Pag. 32. in Case 1. Solut. 2.

Case 2. Suppose the *Factor's Factor* had sold all the above Goods for ready Money, and adviseth the *First Factor* what the neat Proceeds amount to.

The *First Factor* enters.

Such a Person, my Factor for my Employer, his Accompt current Debitor to Ditto Factor for my Employer, his Accompt of Goods, for the Sum of the above neat Proceeds.

The *Factor's Factor*, seeing he takes the *First Factor* for his Employer, enters, as in Pag. 35, in the 2d Solution of the First Instance of *Case 3*.

Not. We might have multiplied a great many Cases more belonging to this Problem, which would have been but a Repetition of the several Cases contain'd in the I. and II. Problems of the preceeding III. Part; for which Cause we but specify the 2 Cases above; out of which may be easily collected, what new Titles the *First Factor* uses in his Entrances of all the other Cases not named. As also, we omit to speak of the Returns made by the *Factor's Factor* to the said *First Factor*; or by the said *First Factor* to his Employer, because they are already stated and resolved in the III. and IV. Problems of Part III. to which we refer our Reader. Only it is to be noticed, that at all Times the *First Factor*, while he supplies the Place both of a Factor and an Employer, enters the *Factor's Factor* for *Accompt of the principal Employer, &c.* as above, *Debitor* or *Creditor*; while the said *First Factor's Employer*, and the *First Factor's Factor* enter in all Points as the Employer and Factor did before in the fore said III. and IV. Problems. So that now to conclude the Problems, and also this IVth Part of Accompts, we shall condescend but upon One Case more.

Case 3. Suppose, at last the *First Factor* has drawn and received the neat Proceeds out of the said *Factor's Factor* his Hands, of which he adviseth his Employer, as also of his own Provision for the Whole of what is sold.

The *First Factor* enters thrice.

1. *Cash Debitor to such a Factor for my Employer his Accompt current, for the Sum received in Return from the said Factor's Factor.*

2. *Such a Factor for my Employer his Accompt of Goods, Debitor to the said Employer his Accompt current, for what the Balance of the said Accompt of Goods amounts to.*

3. *The Employer his Accompt current Debitor to Provision-Accompt for what the said First Factor's Provision of the whole Sales amounts to.*

The *Factor's Factor* enters as, in Pag. 37, in the Solut. 2d of the 1st Case.

The Employer (if he has made no Entry since he had Advice of the Receipt of the Goods by the first Factor) enters.

Such a Person the (first) Factor, my Accompt current, Debitor to Ditto Factor my Accompt of Goods, for the neat Proceeds after the said First Factor's Provision, is deduced from the Sum received by him from the said Factor's Factor.

Not. In the Second Entrance of the First Solution of this 3d Case, the *First Factor* balanceth the said *Factor's Factor* for the Employer his Accompt of Goods, whereby it appears how much is owing the said Employer his Accompt current, all the other Accompts belonging to these 3 Cases being now closed: But if the said *First Factor* had been informed, by the First Letter of Advice of the Sale of the Goods, as well as the Receipt of them, then the Accompt of Voyage to such a Place for the Accompt of my Employer, consign'd to the said *Factor's Factor*, had been thus balanced instead of the fore said Accompt of Goods.

N. B.

N. B. Having now closed the IV. Part of Accompts belonging to this II. Section of Chapter II. we might proceed to *Company-Accompts*, which contain the 5th and 6th Parts thereof, according to our proposed Method of dividing Accompts at the VII. Definition of Chapter I. But because it would make the Chapter swell too much, and also by Reason we have kept the Reader too long from the Knowledge of ordering Accompts in the Leger, and the Manner of *Balancing* all Kinds of *Proper* and *Factory Accompts*, contained in our 1st practical Set of Books: We shall therefore refer our treating of *Company-Accompts* till we have explained both the said Particulars, with something else relating thereto, in the subsequent Chapter, after which those will come to be handled in another Chapter by themselves.

CHAP. III.

Containing Directions for ordering Accompts in the Leger.

SECTION. I.

How to transport all Kind of Journal-Posts, to their respective Accompts in the Leger.

HAVING already described the *Leger* and it's Form, with the *Index* belonging thereto, at Def. III. of CHAP. I. Our Work now is, to shew how the several *Journal-Posts* are brought upon their respective Accompts in the *Leger*, which is done by the subsequent Rules.

Rule I. TAKE your *Index*, and turn to the initial Letter of the Title of that Accompt, you would transport from the *Journal*, and there write down the said Title at large as in the *Journal*, if it be not in the *Index* already.

Not. We have said in general, that all Titles of Accompts are to be found in the *Index*, by the First Letter of the First written Word; but we make an Exception of Men's Names, which are found there, by the initial Letter of their Surname only.

Rule II. NEXT take your *Leger*, and at the First unwritten *Folio*, (or the Space allowed for any Accompt therein) write down the same Title in different Characters, and at large (as in the *Journal*) on both Sides of the *Folio*, entring it Debitor on the left Side, and Creditor on the right.

Rule III. Return to the Title of this Accompt in the *Index*, and thereat annex the Number of the said *Folio* of the *Leger*, which Number you are also to affix to the Margin of the

Journal-post you are now going to transport, observing to place it (for the most Part) over against the same very Title.

Not. Having done these Three Things, we have prepared the Post to be transported, and it's this Transportation, that we are next to shew: But before that be done, it's to be further noticed, That the Numbers affix'd to the Margin of the *Journal-post*, representing both the Debitor and Creditor thereof, are to be separated from one another by a Line, above which is always to stand the Number of the Debitor, and below, that of the Creditor (one or both of which, will consist of Two or more Numbers, when the Post is a complex one) as is clear from inspecting the *Journal* when transported afterwards. As also it may be noticed, how useful the *Index* is; for by it we both readily find out the Place of any Accompt in the *Leger*, and prevent the Mistake of entring any Title twice over, before that Accompt be fully written up in the one *Folio*: Moreover, when once the Numbers of the *Folio's* are affix'd to the Margin of the *Journal*, they serve instead of an *Index*, both in transporting to the *Leger*, and in the Research of our Books, in order to make a general Balance, as shall be shown afterwards.

Rule IV. All Things being thus prepared for transporting the *Journal-post*, we proceed to do it, First, By writing the Day of the Month belonging to the Post, in the proper Column of the Accompt to which it is to be transported: And next, by entring the Debitor thereof, which is always the Title of the said Accompt in the *Leger*, charging it Debitor to the Creditor of the same Post: And, in the same Line, express the Matter and Reason of this Entry, as a short Hint of what was said in the *Journal* thereanent. After this, is inserted the Number of the *Folio*, where the said Creditor is to be found, and the Sum thereof in their proper Columns (as was formerly told) and likewise the Quantity of Goods bought, sold, &c. is to stand in the Inner Columns of all Accompts of Goods, and the Foreign Money in all *Foreign Accompts*. Lastly, The Entering being now perfected, we put a Prick with our Pen at the Number thereof in the Margin of the *Journal-post*, to shew that the same is now transported. In the like Manner the Creditor of the said Post is entred, after inserting the same in the *Leger*, and performing all the other Things above-mentioned; it is to be made Creditor, or discharged by the foresaid Debitor, with the Matter and Reason, &c. as above.

Not. It falls out frequently, That nothing of the Reason of the Entry can be writ in the same Line, because when the Title of the respective Accompt is insert, there wants Room for a Word or Two more: So that in such Cases we must refer to the *Journal-post* for what is wanting thereof; yea, at all Times the Reason of the Entry may be omitted, and that to good Purpose, seeing we have still the *Journal* to instruct every particular Entry in the *Leger*: For the only Motive (as I think) why some good Authors did confine every Entry in the *Leger* to one single Line, was because the *Journal* being a full Narrative of our whole Affairs, nothing thereof needs to be repeated in the *Leger*, except the Titles which each of the said Entries refer unto: But if a Person were to keep no *Journal*, he must certainly narrate the whole Transaction belonging to each Article of the Accompt, for which he may take as many Lines as he pleases; yet this is seldom practis'd: But it's the former of these Methods that we follow, in both our practical Sets of Books unless it be upon all *Accompts* of Goods, and *Foreign Accompts*, where we are obliged to add the Price and Rate (as well as the Quantity in the Inner Column) of the several Parcels bought or sold, as was hinted in the preceeding Rule.

Rule

Rule V. The preceding Rule respects only a single *Journal-post*, which contains but one Debitor and one Creditor; but if the same were a complex Post, there would be some Alterations in transporting of it; for when there is but one Debitor and sundry Creditors, we charge the said Debitor in it's Entry, Debitor to *Sundry Accompts* in general, (without mentioning any of their Titles in particular) referring to the *Journal-post* for all that is not named here: But as for the sundry Creditors, they get each of them Credit upon their several Accompts by the said Debitor, for the Sum owing to each of them, in the same Manner as above. And when there are several Debtors, and but one Creditor, we enter them the same Way as said is, *mutatis mutandis*. And lastly, when there are sundry Debtors, and sundry Creditors, any of the Debtors, that respect but one Creditor, may be entred Debitor to that one Creditor, or *vice versa*; but the other Debtors or Creditors that respect Sundry, must be entred Debitor to, or Creditor by *Sundry-Accompts*, and refer to the *Journal*, as in the preceding Case.

Not. If there be any Thing belonging to this First Section omitted, or obscurely delivered, the Reader may satisfy all his Doubts by turning to the *Leger* itself afterwards, and by seeing there, how the same is practised.

SECTION II.

How to remove or transport an Accompt from one Folio to another, when the Space thereof is fully written up.

IT happens frequently, that the *Folio* or Space allotted for any Accompt, is written up to One or Two Lines, either in the Debitor or Creditor-Side thereof; so that there being no Room left to make another Entry, it's necessary the Accompt be transported to another *Folio*, which is done by the following Rules.

Rule I. SUM up both the Debitor and Creditor Sides of the said Account upon a Piece of waste Paper, and find out the Difference betwixt the Two Sums.

Rule II. ENTER the said Difference upon the Side whereon the Defect lies, in this Manner, *viz.* If, e. g. the Defect should be upon the Debitor-Side, then enter the Accompt Debitor to it's own Title, to be found on the 1st clean *Folio*, whither it is to be transported, placing down the N^o thereof in it's proper Column, and the Sum of the Difference in the Money-Column, with this Mark (*T.* or *Transp.*) in the Month-Column, to signify, that now the Accompt being balanced on this *Folio*, it's transported to the said other *Folio*.

Rule III. ENTER the Title again in the said new *Folio*, (which will renew the Accompt in the usual Manner) making it Creditor by the same Title, transported from the former *Folio*, for the Sum of the Difference that the old Accompt was formerly charged with.

Rule IV. TURN to the Title of this Accompt in the *Index*, and thereto annex the Number of this new *Folio*, next to the Number of the old; and this shews where the said Accompt is to be found in the *Leger* at all Times.

Not.

Not. It were easie to demonstrate, That this Way of transporting any Accompt, makes it differ in nothing from what it was before, except it be the expressing of that now in one Article, which before was particularly mentioned in many Articles. But this we leave the Reader to find out of himself, concluding this *Section* with this one Remark more, viz. that in this Manner an Accompt may be removed or transported a Second or Third Time, &c. and yet at the long run, it will amount to the very same Sum it would have done, altho' it had been all kept in one and the same *Folio*.

SECTION III.

How to correct an Error in the Leger, that happens by placing any Journal-Post upon a wrong Side or contrary Accompt.

A Very good Book-Keeper is liable at some Times to commit a Mistake in transporting to the *Leger*, through Inadvertency; and that, either by writing an Article on the *Debitor-Side* of an Accompt which ought to stand on the *Creditor-Side* thereof, & *vice versa*: Or, by making an Entry upon a wrong Accompt; both which false Entries may be amended by the following Rules,

1. If the Entry were made on the wrong Side of a true Accompt, e. g. If any Article were placed on the *Debit-Side* that belong'd to the *Credit-Side*; then write in the Month-Column over against the false Entry the Word (*Error*) to denote that the same is wrong entred.
2. To balance the said *Error*, enter the same Post, or at least the Sum of it on the *Credit-Side*, saying, by *Error* on the *Opposite* or *Debit-Side*, for the Value thereof.
3. Enter the same Post at large in the usual Manner on the *Credit-Side*, as if no *Error* had been committed, whereby you will have the *Error* removed or balanced without cancelling or interlining any Thing.

Not. The same had been the Method of removing the *Error*, had it fallen upon the *Credit-Side*, instead of the *Debit-Side*, *mutatis mutandis*.

4. If an Article were placed under a false Title of an Accompt, whether on the *Debit* or *Credit-Side*, then you are to observe the same Way of marking it an *Error*, and of balancing the same as was said above. After which you may enter the same Article at large upon the right Accompt where it should have been entred, as if no such *Error* had happened. And thus the Matter is wholly adjusted without any Vitiariation.

Not. 'Tis supposed by *Colinson*, that there may be a wrong Calculation of a *Journal-Post*, which may be transported to the *Leger* (wrong as it is) and yet make no Stop in the general Balance. And supposing that the said *Error* is never discovered till in the next *Set of Books*, he contrives a Way for amending the same by an *Adjusting Accompt*. But, in my Opinion, this may be prevented by what is said in the following *Section*, viz. by proving all the *Arithmetical Casts* from Time to Time in the *Waste-Book*, and next, by comparing the several Posts in the *Journal* with the *Waste-Book*; lastly, if the *Leger* be compared with the *Journal*, there can no such Mistake fall out. However, grant that this Mistake were discovered before the general Balance were made, I think it more proper

proper to correct the same with the Pen (the Error being only in the Figure) in all the Books, wherever it occurs, which may be also done even after the general Balance is made in both the old and new Books.

SECTION IV.

How to adjust our Books, especially the Accompts in the Leger, in Order to have them Balanced.

TIS the Practice of some Authors not to review their Books, or so much as to compare the *Journal* and *Leger* together, unless they find the general Balance to fail. But, as I think with others, 'tis better to make sure Work on't, by adjusting every Thing before we close the last Accompt; which will satisfy us in this, that supposing the general Balance, does not hold, the Fault is only in the last adding up the Accompts, and neither in journalizing nor transporting to the *Leger*. All which is done by the following Rules.

1. Supposing the *Waste-Book* Parcels be truly narrated as to the Matter of Fact, (*i. e.* 1st, That the Persons we deal with be rightly named and design'd; 2^{dly}, That all Kinds of Goods, with their Rate and Quantity be truly given; 3^{dly}, That the Conditions of each Bargain be fully told, &c.) we are next to prove all our *Arithmetical* Calculations, therein (if not done before from Time to Time) according to the Rules of that Science, and if any Sum be wrong writ, we are to correct it with the Pen.

2. The *Waste-Book* being thus rectified, we proceed to compare it and the *Journal* together, both as to the *Right Entering* of *Debitor* and *Creditor*, and also as to the true Reason of each Entrance, and whether the Sums be drawn out in due Form from the *Waste-Book*. Whereupon, if any Mistake has been committed, it may be amended in the Manner shown at *Chap. II. Sect. I. Rule XII.*

Not. We may contrive some Mark or other to affix to every one of the adjusted Parcels or Posts as we go along in both the foresaid Books, which is to be writ in the Margin thereof, and this will let us know what Things are right, and what not, &c.

3. We being now sure that all Things in the *Journal* are rightly entred from the *Waste-Book*, we are next to compare the *Journal* and *Leger* together, in Order to see if there be any Errors committed therein (mentioned in the preceeding Section of this Chapter) which may be done in the Manner following.

First, Let another Person take the *Journal*, and your self the *Leger*. Next, let him direct you, by the Figures on his Margin, to the *Folio* of the *Leger*, where each particular *Journal-Post* is entred, while in the mean Time you are to turn to the said *Folio*, and there under the proper Title on the *Debit-Side*, *e. g.* you are to look for an Entry corresponding to what is made *Debitor* in that *Journal-Post* which he reads over to you, and to observe if it be rightly transported from the *Journal*, according to the Rules laid down in the First Section of this Chapter. And if both Places agree, then each of you must give a private Mark, to note that the said Article is adjusted; he, by writing a Point on the Inside of the Figure, upon his Margin; and you, by making Two little Scrapes with your Pen on the Line

Line betwixt the *Folio*-Column and the Column of Pounds. Thus you may also examine the *Creditor* of the same Post, after the same Method, and so you may proceed gradually from one Post to another, till you have finished the whole *Journal*. And if at any Time you discover an *Error* in the *Leger*, it may be amended by the *Rules* mentioned in the foregoing *Section*, marking the same when once corrected.

Not. The *Leger* and *Journal*, being once more run over alone, you may easily discern if there be more Entries than there should be; for wherever such Articles are, they'll want the adjusting Marks (or the Scrapes foreaid) and so must be amended in the Manner as other *Errors* are corrected.

SECTION V.

How to close or even every particular Accompt in the Leger, as a further Step towards the general Balance.

HA V I N G by the *Rules* in the preceeding *Section*, thoroughly examined and rectified the several *Accompts* in the *Leger*, with all their Articles and Sums, we are introduced thereby, to shew how all Manner of *Accompts* are shut up or even'd, which is the particular *Balance* of every *Accompt*, as the last Step, in order to make the *General Balance* itself, or the Tryal of the whole Business contained in our Books. And for this End, we shall do Two Things in this *Section*, viz. *First*, we shall give a general Hint at the several Ways whereby an *Accompt* is closed. And, *Secondly*, mention what is contain'd in every particular *Accompt* (*i. e.* what both the *Debit* and *Credit*-Sides thereof are) and at the same Time condescend upon the true Thing wherewith each of them is closed: All which follows.

I. The several *Accompts* in the *Leger* are closed, either (1) with *Balance*, which falls out, when an *Accompt* is properly owing to me, or I am owing to it, the Difference betwixt the *Debit* and *Credit*-Sides thereof; or if it owes me nothing properly, nor I it; yet the closing it with *Balance* imports, that the said *Accompt* is to be transported to our new Books the same way as any *Accompt* is removed from one *Folio* to another in one and the same *Leger*. Or (2) with *Profit and Loss* which happens when there is any Thing lost or gain'd to me by that *Accompt*; which Loss or Gain is also the Difference betwixt the *Debit* and *Credit*-Sides. Or (3) partly with *Balance* and partly with *Profit and Loss* which occurs only in such *Accompts* which have Inner Columns that are unequal, where the Difference betwixt the said Inner Columns on the *Debit* or *Credit*-Sides is truly owing to or by me, and the Difference betwixt the outer Columns, is what I lost or gain'd upon that *Accompt*. Or (4) some *Accompts* are closed with other *Accompts* to which they refer, *i. e.* the Differences betwixt the *Debit* and *Credit*-Sides of such *Accompts* must be carried to certain other *Accompts*, before the general Balance can be made, seeing we suppose the former to be particular Branches of the latter.

II. We shall shew the Contents of all proper and Factory *Accompts*, and the Manner how they are closed, by dividing them as follows.

1. The *Debit-Side* of *Cash*, contains what Money I had at the Beginning, and have received since; but the *Credit-Side* is what I have paid out of that, so that this Account must close with *Balance*, to shew me what Money remains at last in my Hands.

Not. The said *Balance*, or *Difference* can never fall upon the *Debit-Side*, unless it be supposed I have expended more Money than what I ever had, which is impossible.

2. The *Debit-Side* of *Stock*, is what I ow'd at the Beginning, at the taking up of my Inventory, and the *Credit-Side*, is what my *Stock* consisted positively of, so that after I have brought the Foot of the Account of *Profit and Loss* to this Account of *Stock*, it is itself closed with *Balance*, to shew what really my *net Stock* amounts to at last.

Not. These Two Accounts of *Profit and Loss* and *Stock*, are the last of closing in our Books, and likewise it's to be noticed, the *Balance* of the Account of *Stock*, can never fall on the *Credit-Side*, unless we suppose that our *Stock* at the *General Balance*, to be decreased to nothing, or less than nothing.

3. The *Debit-side* of all *proper personal Accounts*, (*i. e.* whose Titles are Mens Names only) is what they owe me: And the *Credit-side* is what they have paid, or what I owe them: So that each of them is closed with *Balance*, to shew what is owing to, or by me, by or to these Persons.

4. The *Debit-side* of all *Accounts of Goods* (that are in mine own Hands, and belonging to my self) is what they stand me of prime Cost and Charges; and the *Credit-side* is what I have sold, or otherwise disposed of them. So that there falls out Two Cases in the closing these Accounts, *viz.*

1. Suppose, that the *Goods* bought are all sold (which is discovered by the Sums of the Inner Columns being equal) then the same is closed with *Profit and Loss* only, to shew what I have gain'd or lost on that Account.

2. Suppose the *Goods* bought, are but in Part sold (which is discovered by the Difference found betwixt the Inner Columns) then the same is closed both with *Balance* and with *Profit and Loss*; for by the former, we first close the Inner Columns, and the said *Balance* shews what *Goods* remains in my Hands yet unfold, valued at the prime Cost. And next, by the latter, we close the Outer or Money Columns, to shew what we have lost or gain'd upon what *Goods* are sold.

Not. If so be there had been nothing sold of these *Goods*; or, (which is the same) if there had been nothing writ in either the Inner or Outer Columns of the *Credit-side*; then the Account closes with *Balance* only, there being nothing lost or gain'd thereon.

5. The *Debit-side* of a *House*, or of a *Ship*, or of any Kind of *Possessions* and *Moveables* whatsoever, is what such stand me of prime Cost and Charges, and the *Credit*, if any Thing be writ thereon, is what the same is sold for: So that in this Case, this Account is closed with *Profit and Loss*, to shew what is lost or gain'd by the said Sale: But admit that the *House*, &c. is yet unfold (*i. e.* that there is nothing written on the *Credit-side* thereof) then its only closed with *Balance*, to shew that the *House* still remains in my Hand undisposed of.

6. The *Debit-side* of all *Proper Accounts*, that are the particular Branches of *Profit and Loss*, (as was hinted at Chap. 2d. Sect. 1. Rule 10.) is what I lose that Way; and the *Credit-Side*, is what I gain on the same Account: So that each of them certainly closes with *Profit and Loss* only, to shew what is gain'd or lost thereby, seeing they immediately depend upon this general Account of *Profit and Loss*.

Not. It's fit also here to repeat the most usual Accounts, that the general Account of *Profit and Loss* is branched out into, which are the following, *viz.*

1. *Interest-Accompt.* 2. *Bottomry-Accompt.* 3. *Insurance-Accompt.* 4. *Rentals-Accompt.* 5. *Accompt of Ships Voyages.* 6. *Proper-Expences.* 7. *Household-Expences.* 8. *Provision-Accompt.* 9. *Exchange Accompt*, which is not usual. To which may be added some other Accompts, which tho' they do not immediately depend upon the Accompt of *Profit and Loss*; yet they have such an Affinity thereto, that they may be here subjoined, seeing they are also closed as above. Such as 10. *Wagers Accompt* whose *Debit-side* is what I wager, consign and loss; and the *Credit-side* is what I gain by wagering. 11. *Promise Accompt*, whose *Debit-side* is what I promise, and the *Credit-side* what is promised to me by others.

7. The *Debit-side* of *Voyages* (proper) is what the Cargo stood me, both of prime Cost and Charges in shipping and insuring; and the *Credit-Side* (if ought be writ thereon) is what I reckon upon the same, either as received or sold by my Factor; so that it is closed with *Profit and Loss*, if so be there is any Difference.

Not. Suppose, the *Voyage* is not arrived, then it's closed with *Balance*, shewing that it's to be charged as before, in our next *Set of Books*. But if we are certainly advised of the same being cast away, then it's closed with *Profit and Loss*, if not so entred already.

8. The *Debit-side* of such a *Man my Accompt of Goods to be delivered me*, is what I buy on *Forehand-Bargain*, and the *Credit-side*, is what is writ of the Performance or Failure therein after the Term is elapsed: So that it will not need to be balanced, unless there be nothing on the *Credit-side*, in which Case it will close with *Balance*, to shew that the same is to be charged as before, in our new Books. As for such a *Man his Accompt of Goods to be delivered him*, it's the Converse of the preceeding; so that (if need be) it's closed as above, *mutatis mutandis*.

9. The *Debit-side* of any *Man, his Accompt of Performance*, is what is paid him on that Accompt (if so be he has performed the Conditions agreed on) or what is charged back upon him, incase he fail of his Conditions. And the *Credit-side* is what is promised by me on his Performance of the said Conditions; in which Cases the Accompt, closes of itself already. But if so be, the Time of Performance is not yet come, it's closed with *Balance*, to shew the same is to stand as before, in our new Books. As for such a *Man, my Accompt of Performance*, it's the Converse of the last; so that if (need be) it's closed as above, *mutatis mutandis*.

10. The *Debit-side* of *Hazard-Accompt*, is sometimes for what is in Peril or Risque, and sometimes for what we are now determined and resolved about, which was in Doubt before; and the *Credit-side* is of the same Nature: So that the only Thing to be known here, is, what the Difference is betwixt the *Debit.* and *Credit-sides* (if there be any) which falling on what Side it will, signifies, that one or more Things, on the opposite Side, are all still in Doubt, or undetermined; therefore it's closed with *Balance*, to shew that the said one or more Things, are to be entred as before, in our next *Set of Books*.

Not. There is another Accompt that depends upon this Accompt of *Hazard*, viz. any *Ship, at her Arrival at such a Place*, upon which we have formerly lent Money on *Bottomry*, that while there is no certain Advice of her being arrived, is closed in the same Manner as *Hazard* was: But if she has been cast away, the Accompt is discharged by *Bottomry-Accompt* for all; or, if safely arrived, is discharged by the *Master of the Ship, his Accompt proper* (or by *Cash*, if the same be paid) as was said at Page 22.

11. The *Debit-side* of *accepted Assignations, or accepted Bills*, is what is owing by the several Persons I am assigned upon, or Accepters; and the *Credit-side* is what is paid me thereof:

So

So that, if there be any Thing unpaid, it's closed with *Balance*, to shew what is still owing me by the said Persons assigned, or Accepters.

Not. This *Accompt* is but several Personal ones, under one general Title (as was hinted at *Ch. 2d. §. 1. Rule 10*) which is the Reason that it must needs close with *Balance*.

12. The *Debit*-side of any *Foreign Factor*, my *Accompt* of *Goods*, is what they stood me when shipp'd away in the Voyage; and the *Credit*-side is what they are sold for: So that supposing them all sold, this *Accompt* is closed with *Profit* and *Loss*.

Not. If there had been nothing sold thereof, *i. e.* if there had been nothing entered on the *Credit*-side, then the said *Accompt* had been closed with *Balance*, to shew that the said *Goods* are remaining in my *Factor's* Hands yet unsold.

13. The *Debit*-side, of any *Foreign Factor* my *Accompt* of *Sales*, is what of my *Goods* in his Hands are sold upon Time; and the *Credit*-side is what is paid thereof: So that if there be any *Difference*, it's closed with *Balance*, to shew what the outstanding *Debts* amount to.

14. The *Debit*-side of a *Foreign Factor* my *Accompt* current, is what he owes me in ready Money received by him of the Sales of my *Goods*; &c. and the *Credit*-side is what I have received of this any Way, or am owing to him any other Way as my *Factor*: So that if the Inner Columns of this *Accompt* are equal, then is the same closed with *Profit* and *Loss*, to shew how much is gain'd or lost by *Exchange*: But if the said Inner Columns had been unequal, then it had both closed with *Balance* (to shew what he owes me, or I owe him) and with *Profit* and *Loss* (to shew how much I lose or gain by *Exchange*) supposing there had been Entries on both Sides of this *Accompt*.

Not. This *Foreign Factor* my *Accompt* current, closes in all Respects like any *Accompt* of *Goods* (proper) which was explained above, at 4th Particular preceeding.

15. Having discussed both Kinds of *Proper-Accompts*, it remains, that we explain *Factory-Accompts*, both as to what they contain, and the Way how they are closed: And to begin this, we may observe, that the *Debit*-side of any *Employer* his *Accompt* of *Goods*, is what they owe me, as his *Factor*, for Charges thereon; and the *Credit*-side, is what of them are sold; so that, if they are all sold, and the Money received, this *Accompt* is closed with (*i. e.* the Foot of it is carried to) the said *Employer* his *Accompt* current. But suppose, that there is none of the Money received by the said *Factor* (of what was sold in Part or in Whole) then the said *Accompt* of *Goods*, closes only with *Balance*, to shew, how much the outstanding *Debts* upon that *Accompt* amount to, if the *Credit*-side exceed the *Debit*, after the Charges on the *Debit*-side are deduced from it. Lastly, Suppose, that the *Goods* (in Whole or in Part) are sold for Part ready Money, Part Time: Or, which is much the same, that there are Part of the outstanding *Debts* received, for the *Goods* formerly sold upon Time; then this *Accompt* is made first *Debtor* to the *Employer* his *Accompt* current, for what is thus received, after which it's closed with *Balance*.

Not. This proves a difficult *Accompt* to be closed, and therefore it has made us branch it out into these Three Cases to make it the plainer; and for this End we also refer our Reader to what was said at Case 3. in Pag. 35, 36. which corresponds in much to what we have said here.

16. Next in order, observe, that the *Debit*-side of my *Employer* his *Accompt* current, is what he owes me as his *Factor* for Provision, or for what else I have paid out for him any Manner of Way; and the *Credit*-side is what I owe him as his *Factor*, for the Money re-

ceived by the *Sale of his Goods*; so that if there be any Difference, it is closed with *Balance*, to shew what I owe him, or he owes me of neat Money.

Not. We might pass from this to consider the Contents of *Factory-Accompts* in *Foreign-Affairs*, and the Way they are closed; but this will be no difficult Thing to our Reader to do of himself, if once he has weighed the 12th, 13th, 14th, 15th, 16th Numbers immediately preceeding, comparing them with *Chap. 2. Sect. 2. Part 4th*: So that without making this *Section* swell any more, we shall proceed to shew how our First *Practical Set of Books* are *balanced*, seeing they contain but *Proper* and *Factory-Accompts*.

SECTION VI.

How to make a general Balance of our Books, namely of all the Proper and Factory-Accompts, contain'd in our First Set; and from thence to frame a New Inventory, for beginning our Second Set.

A Merchant may at any Time he pleases *balance* his *Leger*, in order to make a new *Inventory*, and so to begin new Books; which some do at a set Time of a Year, or Half-Year. Now to perform what is proposed in the Title of this *Section*, we shall do it by these following *Rules*.

Rule I. HAVING remembred well what was said in the preceeding *Section*, take First a *Folio* of clean Paper, and rule it like the *Folio* of a *Leger*, writing thereon *Profit* and *Loss*, *Debitor* and *Creditor* on their respective Sides. Next go through the whole *Accompts* of your *Leger* in Order, and seek out where you may find *Profit* and *Loss*, on any of them, which the preceeding *Section* will direct you in (omitting only the *Accompt* of *Profit* and *Loss* it self, and of *Stock*, which are Two *Accompts* that are last closed) and put what you find of Gain, upon these several *Accompts* on the *Credit*-side of this *Folio* (without writing any Thing of it upon the *Accompts* themselves as yet. And as for the Sums you find you have lost on any of these *Accompts*, you are to enter them on the *Debit*-side of this clean *Folio*, one after another, in the same Manner as you did the Gain. After this,

Rule II. FORM Two Posts in the *Journal*, making first *Profit* and *Loss*, *Debitor* to *Sundry Accompts*, naming afterwards all the Articles in the *Debit*-side of the said *Folio*, in the usual Manner. 2dly, Make *Sundry Accompts*, *Debitors* to *Profit* and *Loss*, naming in the same Manner the fundry Articles found on the *Credit*-side thereof: Both which Posts you are to transport to the *Leger* in Form. And then,

Rule III. CLOSE the *Accompt* of *Profit* and *Loss* itself, with *Stock*, which if the Difference fall upon the *Debit*-side of *Profit* and *Loss*, it is entred on the *Credit*-side of *Stock*, to shew how much is gain'd on the whole Year's or half Year's, &c. trading, by which our former *Stock* is increased; but if the Difference fall on the *Credit*-side of *Profit* and *Loss*, then it's entred on the *Debit*-side of *Stock*, to shew how much is lost in the said Time, whereby our *Stock* is decreased.

Not. Tho' we have begun our *Rules* for the general *Balance*, with what is required for the shutting up the *Accompts* of *Profit* and *Loss*; yet it's presupposed, that all *Foreign* and *Factory-Accompts*, that ought to be closed with others of the same Kind, are thus prepared before-hand, according to the 12, 13, 14, 15, 16. Numbers of the preceeding §.

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Rule IV. TAKE next another clean Sheet ruling it also as the *Leger*, and write thereon *Balance*, *Debitor* and *Creditor* on their respective Sides; and then run over every one of your *Accompts*, from the beginning to the end: And where you find the *Debit*-side of any *Accompt*, to exceed the *Credit*, you must enter the Excess on the *Debit*-side of this *Balance*-Sheet, the same Way as you did the several Sums lost, in the *Profit* and *Loss*-Sheet: But if any *Accompt* have the *Credit*-side more than the *Debit*, the same Difference must be entred on the *Credit*-side of the *Balance*-Sheet.

Not. You may satisfy your self ere you go any further, whether your *Accompts* be right kept and closed; for the *Debit*. and *Credit*-sides of the *Balance*-Sheet, being severally added, their Sums will equal one another to a Farthing, if so be your Books have been truly kept. But if their Sums disagree, then there has been some Error or other committed, either in journalizing or transporting to the *Leger*, or in the last closing of the *Accompts* there: So that it will breed the Book-Keeper no small Trouble to find out the Mistake. However, we have already so ordered the Matter, that he will find he has only closed some *Accompt* or other wrong, and needs go no further back, to discover wherein the *Balance* fails: And for this, see the 3d and 4th Sections of this Chapter.

Rule V. You must form Two Posts more in the *Journal*, and in the one make *Balance Debitor* to *Sundry Accompts*, naming afterwards all the Articles found on the *Debit*-side of the *Balance*-Sheet; and in the other make *Sundry Accompts Debtors* to *Balance*, mentioning therein, the several Articles found on the *Credit*-side of the same Sheet; both which Posts are to be transported from the *Journal* to the *Leger*, in the usual Manner. Thus when all is transported to the *Leger*, you will find every Particular *Accompt* therein balanced; i. e. to have their *Debit*. or *Credit*-Sides equal or even. So, that for the finishing Stroke, you must draw a summing Line, under both the *Debit* and *redit*-sides of each *Accompt* (directly opposite to one another, tho' the said Two Sides should not be written up alike fall) under which is to stand the total Sum, with the Word *Summa* towards the Left-Hand, in the usual Manner.

Rule VI. YOUR present Books being now *balanced* and *closed*, you are to fetch the *Inventory* for beginning new Ones from the foresaid *Balance*-Sheet: Or, which is the same Thing, from the Two last Posts in the *Journal*, using the same Method of narrating it at large in the new *Waste-Book*, as you did formerly in the old; observing, that every Thing on the *Debit*-side of the *Balance*-Sheet, is what you have of Money, Wares, &c. together with what is owing you of *Debts*; and all on the *Credit*-side, is what is owing by you to others, except it be your present *Stock*, which is brought upon the *Credit*-side of the said Sheet, to make the *Accompt* of *Balance* itself to close and even. For which Reason, in your New *Journal*, every Article on the *Debit*-side of *Balance* is made *Debitor* to *Stock*: And again, *Stock* is made *Debitor* to every Article on the *Credit*-side thereof (excepting as was said, the Article of *Stock* itself) which being orderly transported to your new *Leger*, you have begun your new Books in the same Manner, as your former Books were begun.

Not. To conclude this Section, we shall subjoin a short Reason, Why first the *Accompt* of *Stock* does thus balance and discover what our *Stock* is at present. And Secondly, Why the *Accompt* of *Balance* comes thus to close, and even, by having *Stock* on the *Credit*-side, viz.

1. My present *Stock*, with what I owed when I began my Books, will be equal to what my First *Gross* *Stock* was; together with what I have since gain'd; for my former *Net* *Stock*

Stock, and what I have gain'd since, must be my present *Neat Stock*: And now if I add my former *Gross Stock* to what I have since gained, the Sum must certainly exceed my present *Neat Stock*, by just the Sum of what I owed at first; seeing that by former *Gross Stock*, I mean, all that I reckon my self to have in the first Part of my former *Inventory*, without deducing what I owe in the 2d Part thereof.

2. Having thus made out my First Point, the next will be clear, if I consider, that the Money I have in my Hands at the balancing of my Books, with the Goods, &c. on Hand, and the Whole of the Debts now owing me, will be equal to my *Neat Stock*, together with the Debts I now owe; and that partly because of the Reason before adduced, and partly because that *Cash*, with our *Neat Stock* (at First) both opens and shuts the trading in our Books, for these Two Accompts will still be on the opposite Side of the general *Balance*; All which we leave to the curious Reader, to make plainer without adducing Examples. There remains a Remark or Two to be made on what is said above, viz.

First, The Two clean Sheets, which were taken to make out our *Profit and Loss*, with the general *Balance*, was only design'd to make a Tryal both of the one and other, thereby to discover whether our Books have been rightly kept or not: So that having once found, that our Books *balance* according to what was said in the *Not. on Rule 4th* of this *Section*, and that the Contents of both these Sheets are orderly brought upon the *Journal* and *Leger*, by the II. and V. Rules, the said Two Sheets are of no more Use to us, nor to be accounted as any Part of our Books.

Secondly, Whereas we have said at the VI. Rule of this *Section*, That every Thing on the *Debit-side* of *Balance*, is what we have in *Money, Wares, &c.* And on the *Credit-side*, is what is owing by us to others, the same is only to be understood of all *Proper-Accompts*, seeing that *Factory-Accompts*, and also *Company-Accompts* (afterwards) may happen to possess the *Balance-Sheet*, if we balance our Books before any of these Accompts be perfected, whereupon the said Accompts are only transported to our new Books, as any Accompt is removed from one *Folio* to another, and yet it cannot be said, that the former Kind of them belongs properly to us; or, that the latter is ours wholly.

CHAP. IV.

Treating of Company-Accompts (in Particular) both Domestick and Foreign.

SECTION I.

Containing a few Observations for clearing the Nature of Company-Accompts, by Way of Definitions.

HAVING already defin'd in general, what these Accompts are, *Pag. 9. Lin. 4.* &c. we shall here add a few Things more, which need to be explained, before we come to the Stating of them, *Debitor* and *Creditor*.

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Def. I. THE Number of Partners in a Company is not limited, but may be Two or more Persons as they please, who may either share equally (i. e. when each of them puts in a like Sum to the Stock, and has a like Share of the Gain or Loss that accrues from it) or they may share unequally, i. e. when their Inputs are different, their Shares of the Gain or Loss are so also.

Def. II. USUALLY the Management of the Company's Affairs, and the Keeping of the Books is committed to one of their own Number, who hereby becomes the Company's Factor, as well as a Partner; and for which he gets Provision, yet this does not hinder but that the Company may employ a neutral Person, to do all this, who in this Respect is properly their Factor.

Def. III. WHEN the Company's Accompts are kept by one of the Partners, as was said above, then he may chuse whether to keep them in his own Books, or in Books apart; but the former is the more usual Way; yet if he keep them after the other Method (which is after the same Fashion as if he were a neutral Person employed by the Company) he must remember to place his own Concerns thereof in his own Books, as the other Partners do: For in these Books apart, his own Name is mentioned in the Third Person, as others are; but in his own, he must say, *Such a Person or Persons, my Account with him or them in Company.*

Def. IV. WHEN at any Time, the Book-Keeper (whoever he be) is to make a Dividend of the Loss or Gain among the Partners, he must perform the Arithmetical Operation thereof, according to the Rule of Fellowship.

Def. V. Company-Accompts are divided the same Way with proper Accompts, both Domestic and Foreign; seeing the whole Affairs are managed by one Person, and that as belonging to one Person, before the several Dividends above-named be made.

Therefore 'tis needless to branch forth the particular Parts of Company-Accompts here, in the several Divisions and Sub-divisions that are to be found in the Problems and Cases of the 2d Chapter, which are in many Things ordered the same Way as proper Accompts were in the 1st and 2d Parts of the 2d Section of Chap. 2. For the present Subject will not permit to use the Method of Proper Accompts in all Things.

Def. VI. IF a Person be concern'd in more Companies than one, he must observe to give the true Denomination or Title to each of them, lest he confuse them among themselves, or mistake one for another. And this is done either 1. By mentioning the Names and Shares of all the Partners concerned: Or, 2. By giving every Company a distinct Number, e. g. Company N^o 1, or Company N^o 2. &c. at all Times in the Journal and Leger. But the Names of the Partners we trade with, must be enumerated, if the said Trade be of long Continuance. Or, 3. When a Company doth stock in, for one single Commodity only, which when 'tis disposed of, the Company's Contract is dissolved; the same may be denominate by the Commodity they deal in, e. g. Wine-Company, or Whale-Fishing-Company, or Company to Barbadoes, and the like. 'Tis the First of these Ways fore-said we make Choice of as best for denominating or giving the true Title to any Company-Accompts.

Def. VII. As for the Way of ordinary Phrasing any Parcel or Post belonging to Company, in the Waste-Book or Journal, we refer the Reader to Chap. 2. Sect. 1. Rule 2 and 3. for Satisfaction; seeing the Company's Accompts are narrated in the same Manner as proper Accompts, *mutatis mutandis*: As also, the transporting of the Posts of Company-Accompts from

from the *Journal* to the *Leger*, is in all Things according to what you have Chap 3. Sect. 1st. So that all we have to do in resolving the other Things relating to Company's Accompts, is to explain the Manner of stating them Debitor and Creditor according to the Method we observe Chap 2. Sect. 2. and to shew how the same are at last to be *Balanced*, which we intend to do in the Two following Sections.

Not. But that we may introduce ourselves immediately to the Work of the following Section, we shall determine several Things positively about the Cases we are to condescend on, in treating of Company-Accompts that are asserted differently and dubiously in the Definitions foregoing. As First, We shall suppose Three Persons to join in a Company only, and all of them to share equally. Secondly, That the Management of the whole Affairs are committed to one of themselves, whom for the future we shall call *Partner-Trustee*. Thirdly, That the said Trustee is to keep the Company's Accompts in his own Books. As for the Title, we are to give these Accompts we have already condescended thereon, at the 6th Definition of this Section.

Nota, We have made Choice of this plain Case of Company-Accompr, that the following Problems and Cases depending thereon, may be the more easily and compendiously resolved; which, if they be well observed, will instruct our Reader to resolve any other Case in the said Accompts, as when the Number of Partners are more or fewer; or when they share unequally, or when the Trustee keeps the Accompts in Books apart; or when the Management of the Business is committed to a neutral Person, &c.

SECTION II.

Shewing the Manner of Journalizing the Principal Cases of Company-Accompts, in the following Problems.

PROBLEM I.

To find out the true Debitor and Creditor when Goods are brought into a Company, to be sold by their Trustee for their Accompt, containing the following Three CASES.

Case 1. **W**HEN the Trustee, by Consent of the other Partners buys up Goods for the Company's Use, paying ready Money for the same, they being to accompt for their Shares, not yet paid back to the Trustee.

The Trustee enters thrice.

1. Such Goods in Company with the said Two Partners (naming each of them) and my self, each of us $\frac{1}{3}$ Debitor to Cash for the full Sum paid to the Seller for them.
2. The one Partner his Accompt current, Debitor to ditto his Accompt in Company with the other Partner, and my self, each of us $\frac{1}{3}$, for his $\frac{1}{3}$ of the said Goods. And in like Manner
3. The other Partner his Accompt current Debitor to ditto his Accompt in Company, &c. for his $\frac{1}{3}$ of the said Goods.

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Each of the *Partners* (if they book this Parcel as unpaid) enter.

Promise-Accompt Debitor to each of the other Partners, naming each of them, my Accompt with them in Company, each of us $\frac{1}{3}$, for my $\frac{1}{3}$ of the Goods bought by the Trustee for ready Money.

Not. 1. It's not usual for any of the Two last Partners to make any Entry before they have paid their Share to the Trustee or his Order, neither is it necessary, seeing the Trustee who manages the Whole, is supposed to advise them from Time to Time, what they are to pay or receive; or if they should know when any Thing hereof falls due, they may put it down in their Pocket-book; therefore we shall suppose for the Future, that neither of these Two last Partners makes any Entry in their *Waste-Book* or *Journal*, till Once they have paid or delivered or received any Thing to Accompt, for their Shares or Concerns in Company.

Not. 2. It's needless to specify the several Cases of buying the above Goods on Time, or for Part Money, Part on Time, &c. seeing that the Reader knowing perfectly the *Solutions* above, may of himself journalize the other Cases here mentioned, for there is no Alteration but in the *Credit*, of the First Entrance.

Case 2. When the *Trustee*, by Consent of the other Partners, brings *Goods* of his own into the Company to be sold for their Accompt, which he values at more than they cost himself.

The *Trustee* alone enters Thrice.

1st. Such *Goods in Company with the other Two Partners* (naming each of them) and *my self* each $\frac{1}{3}$ Debitor to the same *Goods proper*, or in particular, for the full Sum they are now valued at.

2dly, and 3dly. Each of the Two Partners (entring them severally) his *Accompt current* Debitor to *Ditto his Accompt in Company, &c.* for his $\frac{1}{3}$ of the above Sum.

Not. 1. The same had been the Entry, altho he had valued them at the prime Cost; for the Loss or Gain falls only upon the Accompt of these Goods proper.

Not. 2. When we call any *Goods proper* or in particular, we mean that they belong properly and solely to our selves, and are not belonging to any Company or Factory-Accompts and when we name any *Partner his Accompt current*, we mean what is owing to, or by his proper or particular Accompt as a neutral Person.

Case 3. When any of the other *Partners* by Consent of others concern'd, brings *Goods* of his own into the Company, valuing them at a certain Price agreed on.

The *Trustee* enters Thrice.

1st. Such *Goods in Company with the other Two Partners and my self*, each $\frac{1}{3}$ Debitor to the said *Partner* (to whom they formerly belonged) his *Accompt current*, for the Sum they are now valued at.

2dly. And 3dly. Each of the other Two Partners, entring them severally, his *Accompt current* Debitor to *Ditto his Accompt in Company &c.* for his $\frac{1}{3}$ of the above Sum.

The *Partner* to whom the Goods belong enters.

The *Trustee and other Partners*, (naming each of them) *my Accompt with them in Company*, Debtors to such *Goods proper*, for the Sum they are now valued at.

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Not. The other Partner is supposed to make no Entry yet, seeing he has not delivered nor paid any Thing to Account of his Concerns in Company, according to what has been said at the *Notandum* of the First Case preceeding.

PROBLEM II.

To invent Debitor and Creditor when at any Time One or Both of the other Partners pays in, or engages for the Sums due for his Share of the Goods bought, and of other Charges in Company to the Partner-Trustee, containing the following Three CASES.

Case 1. **W**HEN the Trustee receives at any Time from any of the Partners, a certain Sum to Account of his Share of the Stock to be employed for the Company's Use.

The Trustee enters

Cash Debitor to such a Partner, his Account current, for the Sum received as above.

Case 2. Suppose the Trustee gives an Assignment on any Partner, to a neutral Person, for a certain Sum to Account of his Share of the Stock to be employed in the Company's Use.

The Trustee enters.

The Assignee Debitor to such a Partner his Account current for the Sum assigned by me.

The said Partner enters.

Each of the other Partners (naming them severally) my Account with them in Company each $\frac{1}{3}$ Debitor to the Assignee for the Sum assign'd on me.

The Assignee enters the same Way as at Page 17. Line 12. &c.

Case 3. When the Trustee draws a Bill upon any Partner, payable to a neutral Person for a certain Sum to Account of his Share of the Stock, for which the Trustee receives or is to receive the like Sum from the Remitter.

The Trustee enters.

Such a Person the Remitter (or Cash if paid) Debitor to Ditto Partner his Account current, for the Value of the Bill.

The said Partner enters

Each of the other Partners my Account with them in Company, each $\frac{1}{3}$ Debitor to Cash, or to the Presenter, if the Bill be yet unpaid; for the Sum of the said Bill.

The Remitter and Presenter enter both according to the 2d. Case, Page 38.

PROBLEM III.

To discover the Debitor and Creditor when the Goods in Company are sold by the Trustee, containing the Two CASES following viz.

Case 1st. **W**HEN the above Goods, are in Whole or in Part, sold by the Trustee for ready Money.

The Trustee alone enters Thrice

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1. *Cash Debitor to such Goods in Company with the other Partners, and my self each $\frac{1}{3}$, for the Sum receiv'd for the same.*

2dly. and 3dly. Each of the Two Partners, at the Two several Entrances, his *Accompt in Company &c Debitor to Ditto his Accompt current*, for his $\frac{1}{3}$ of the above Sum received.

Not. 1. The Two last Entrances are needless, unless when all the Goods are sold, and the *Trustee* is about to close the *Company's Accompt*, by making a Dividend of the Loss or Gain among all the *Partners*. For at the long Run, every *Partner's Accompt in Company*, is closed with his *Accompt current*, whereby this is done at once, which by the above Method would take an Entrance or Two to every *Partner*, at every Sale of the said Goods, yet that other Method, is used by some to know at all Times what is owing to each of the *Partners*. However we chuse this Way as the plainest and briefest.

Not. 2. We shall mention nothing of the Cases of selling on Time, or for Part Money, Part on Time &c. for the Entrances are the same as in the preceeding Case, only there is an Alteration made of the *Debit*, in the First Entrance thereof, vide on Not. 2. the First Case of the First Problem of this 2d Section.

Not. 3. There are some, namely *Colinson*, that would have the *Trustee* to keep an *Accompt of Cash in Company* both for the Money received or paid out on that *Accompt*; and the only Reason that he gives, is, that the *Trustee* may thereby know what of the *Company's Cash* he has distinct from his own, and that he may see at any Time which of the *Partners* is deficient in paying in his Proportion or Share at the prefixt Time, so if he be obliged to disburse for them, he may exact the Interest of the *Partner's* Share he advances, while he supposes the *Trustee* himself takes a certain Part out of his own proper *Cash*, to put into the *Company's Cash* for the Share he is to pay in. But all this may be laid aside, as of no great Value, since on single Review of the *Company's Accompts* as they are kept, will resolve the *Trustee* of all these Things without making Two *Accompts* instead of One, by disjoining the *Accompt of Cash in Company* from the *Accompt of Cash proper*.

Case 2. When the *Trustee* sells off the *Company's Goods* for Part Money, Part Goods, which is a Case of Barter, according to Case 5th on Page 23.

The *Trustee* alone enters.

Sundry Accompts, (viz. *Goods in Company &c.* for the Value of the Goods receiv'd in Barter and *Cash*, for the Sum receiv'd in ready Money as the Overplus) *Debitors to Goods in Company with &c.* for the Value of the said Goods delivered in Barter.

Not. We might adduce the other Cases of Bartering in Company, but for Brevity we pass them over; for there is none who is well versed in the First Part of the 2d Section of Chap. II. concerning proper *Accompts*, but may easily solve the other Cases depending thereon; seeing proper and *Company-Accompts*, differ but only in the Title and Balance, for which Reason, we shall also omit the mentioning the several Problems or Cases of the *Company's Lending or Borrowing Money upon Interest or on Bottomrie*, or of their trading any Way by Insurance or Fore-hand Bargain, &c. for all of these are stated the same Way as in proper *Domestick-Trade*, only it's said e. g. *Interest-Accompt in Company with such Persons &c.* instead of *Interest-Accompt (proper)* therefore we shall proceed next to state the Cases of *Company-Accompts in Foreign Trade*.

PROBLEM IV.

To find out the true Debitor and Creditor in all Manner of Company-Accompts in Foreign Trade containing the Three CASES following.

Case 1. **W**HEN the Trustee with Consent of the other Partners, ships away the Whole or Part of the Goods remaining in his Hands consigning them to a certain Factor to sell for the Company's Accompt, and paying thereupon the several Charges at shipping of them.

The Trustee enters Thrice.

1st. Voyage to such a Place consign'd to such a Factor in Company with the other Partners (naming them severally) and myself each of us $\frac{1}{3}$ Debitor to Sundry Accompts (viz to Goods in Company with &c. for what the Goods now shipt are valued at; and to Cash, for the Sum paid out of Charges in Shipping) in all for the prime Cost of the Goods shipt and Charges paid out thereon.

2dly. and 3dly. Each of the other Two Partners (giving each of them a distinct Entry) his Accompt current Debitor to Ditto his Accompt in Company with &c. for his $\frac{1}{3}$ of the above Charges.

Not. It's left to the Reader to contrive of himself other Cases that have a near Affinity to the preceeding, such as when the Goods shipt are immediately bought and sent away before they be stated in the Company's Books; or when they consist partly of Goods bought formerly for the Company's Accompt and partly of Goods bought and shipped off before they be booked, and the like: The Solutions whereof are so easily known by what has been said already, that we forbear the said Cases.

Case 2. When the Trustee by order of the Company, ensures any Thing of the above Voyage in the Hands of a neutral Person, for the Præmio that's paid, or to be paid him.

The Trustee alone enters Thrice.

1st. Voyage (as above) Debitor to Cash or to the Ensurer, if he be not paid for what the said Præmio amounts to.

2dly. and 3ly. Each of the other Two Partners, giving each of them a distinct Entry, his Accompt current Debitor to Ditto his Accompt in Company with &c. for his $\frac{1}{3}$ of the above Præmio.

The Ensurer enters the same Way as at Case 2d. in Page 31.

Case 3. When the foresaid Goods, come safe to the Factor's Hands which he adviseth the Company's Trustee of, he having paid the usual Charges in bringing them a-Shore, without having sold any of them.

The Trustee enters.

Such a Factor for the Accompt of Company betwixt the other Partners (naming them severally) and myself each of us $\frac{1}{3}$ our Accompt of Goods Debitor to Voyage &c. as above for the Sum the said Voyage was charged with formerly.

The Factor enters.

The Principles of Book-Keeping.

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All the Partners (naming them severally in Company) their Accompt of Goods, or, the Trustee alone his Accompt of Goods (if he correspond only with him) Debitor to Cash, for the Sum paid out of Charges in bringing the said Goods a-Shore.

Not. We might here subjoin all the consequential Cases of the Factor's selling the said Goods in Whole or in Part; for ready Money or on Time, and of the Returns made by the Company's said Factor to them in Goods or in Bills of Exchange, or in both, with all the other Cases following thereon. But because these Cases differ in nothing from what has been said already concerning proper Accompts in Foreign-Affairs, unless it be in assigning a more special Title when they concern a Company; and likewise seeing their Entry by the Trustee is the same with what has been already specified. We shall therefore pass them here, and leave the Reader both to contrive and solve them of himself; for doing of which, we should remind him that the Trustee (till he come to Balance) never makes more than one Entry at a Time, unless it be when he buys up Goods, or otherwise pays or is to pay Money for the Company upon any Accompt whatsoever; whereupon, he charges each of the Partners his Accompt current Debitor to Ditto his Accompt in Company &c. for his Share thereof.

PROBLEM V.

To find out Debitor and Creditor when the Trustee in order to the closing the Company's Accompts, makes a Dividend of the Gain or Loss among the several Partners, containing the CASES following.

Case 1. **W**HEN the Partner-Trustee finds by the Accompt of Goods in Company (or any other Accompt in Company, whereon is Profit and Loss) that there is a certain Sum gain'd after all is sold, and the Accompt of Profit and Loss in Company is charged with his Provision, and other Charges not formerly accounted for, as shall be mentioned afterwards.

The Partner-Trustee, alone enters Thrice.

1st. Goods in Company with &c. (or Voyage in Company or the like) Debitor to Profit and Loss in Company, for the Sum gain'd thereon after all is sold.

2dly. Profit and Loss in Company with &c. Debitor to Sundry Accompts (viz to each of the other Partners, giving each of them a distinct Entry, his Accompt in Company for his proportional Share of the said Gain, and to Profit and Loss proper for my Share thereof) in all, for the whole Sum gain'd.

Case 2. When the Partner-Trustee finds by the Accompt of Goods in Company with &c. (or any other Accompt in Company whereon is Profit and Loss) that there is a certain Sum lost after all is sold, and the Accompt of Profit and Loss in Company, is, charged with his Provision and other Charges not formerly accounted for.

The Partner-Trustee alone enters Thrice.

1st. Profit and Loss in Company with &c. Debitor to Goods in Company with &c. (or to Voyage in Company and the like) for the Sum lost thereon.

2dly.

2dly, *Sundry Accompts* (viz. each of the other Partners his *Accompt in Company with &c.* giving each of them a distinct Entry, for his proportional Share of the said Loss, and Profit and Loss proper for my Share thereof) *Debitors to Profit and Loss in Company with &c.* for the whole Sum lost.

Not. These Two preceeding Cases suppose that all the Goods are sold; but if the Company break up before the Goods be sold, the Case will be as follows.

Case 3. When the Partners break up their Company, before the Goods are all sold and disposed of by the Trustee, upon which he gives each of them back a proportional Share of Goods remaining unsold, retaining his own Share thereof.

The Partner-Trustee enters.

Sundry Accompts, (viz. each of the other Partners his *Accompt in Company*, for his Share of the Goods delivered him back at the prime Cost, and such Goods proper for the Share I my self retain at prime Cost) *Debitors to Goods in Company*, for the whole Goods delivered to the other Partners and me.

Each of the other Partners enters.

The Goods received (which are now my Goods proper) Debitor to such Persons Partners (naming them severally) my *Accompt with them in Company*, each of us $\frac{1}{3}$, for the Value of them at prime Cost.

Not. This 3. Case is supposed to be prior to the Two preceeding; for if there be any Goods in the Trustee's Hands unsold, they must be in this Manner delivered back to the Partners, before the Gain or Loss can be divided amongst them.

Case 4. When the Trustee pays the other Partners in Whole or in Part of their Stock and Profit of the Goods sold in the Company.

The Trustee enters.

Sundry Accompts, viz. each of the other Partners his *Accompt, in Company with &c.* *Debitors to Cash* for the Money so paid.

Each of the other Partners enters.

Cash Debtors to such Persons my Partners (naming them severally) my *Accompt with them in Company*, for the Sum received from the Trustee.

Not. The last Case might have been, that some or all of the other Partners had been paid another Way than in ready Money from the Partner-Trustee, e. g. by drawing of a Precept or Bill upon him, or the like Transaction, which we shall suppose our Reader to solve of himself, without adducing any formal Examples thereanent; as for other Cases belonging to this Problem, we think it more convenient to mention them in the following §.

SECTION. III.

Shewing the Method of closing and balancing Accompts in Company, which comprehends the Cases and Rules following

Case 1. **I**F all Goods for the Company's Accompt, are sold, and the Partner-Trustee is about to make a Dividend of the Profit and Loss thereon among the several Partners; he is to observe these following Rules in closing the said Accompts.

Rule

Rule I. He must charge the *Accompt of Goods in such a Company*, Debitor to *Profit and Loss* proper, for what his *Provision* amounteth to (seeing he serves the Company as a *Factor*) he himself as well as the other Partners being accountable for the same, according to their proportional Share: For which Reason, at the same Time he enters each of the other Partners (giving each of them a distinct Entry) his *Accompt current*, Debitor to *Ditto* his *Accompt in Company with &c.* for his proportional Share of the said Trustee's Provision.

Rule II. He must close the said *Accompt of Goods in Company*, (or any other) wherein is *Profit and Loss* e.g. such as *Foreign-Accompts in Company*, wherein is Gain or Loss by Exchange, and like) by making it Debitor to *Profit and Loss in Company* for the Sum gain'd thereon, being the Balance of that Accompt, according to the First Entrance of *Case 1.* of the preceeding *Prob.*

Rule III. He must close the *Accompt of Profit and Loss in Company*, by making it Debitor to *Sundry Accompts*, viz. being the same enumerated in the Second Entrance of the above-mentioned *Case*, for the whole Sum gained by trading in Company.

Not. In the Two preceeding Rules, it's supposed, That the Company has gained by their trading, which is thereby divided among the several Partners; but if they had lost, the said Two Rules had been reversed according to the Two Entrances of the 3d *Case* of the preceeding *Problem*, after which all the Accompts in Company will be evened and balanced.

Rule IV. WHEN all or any of the Partners their *Accompts in Company* are found not to balance, you are to carry the Foot of them to their *Accompts current*, which will entirely shut up the Accompts, and bring the *Partner-Trustee* back to his proper Trade again; seeing the Partners their *Accompts current*, denote them neutral Persons, as having so far no more Concern with the Company.

Not. If at any Time before the closing the Accompts in Company, the *Partner-Trustee* had paid in, to all or any of the Partners, the Whole or Part of the Stock, and Profit of the Goods sold; the Entrance must be according to the Solution of *Case 4.* in the preceeding *Problem*: But suppose he should pay to any of the Partners what he owes them, after the Company-Accompts are balanced (as above) then the said *Partner* his *Accompt current*, is made Debitor to *Cash*, for the Sum paid out, as it were in proper Way of trading.

Case 2. Suppose the Partners by a mutual Consent brake up their trading in Company, before the Goods in Company are sold, and that therefore in order to close the Accompts in Company, the *Partner-Trustee* should give each of them back a proportional Share of the said Goods unfold, retaining his Part thereof. He must observe,

First, To discharge the Goods unfold, if they are divided (as above) by giving the Goods in Company Credit by the *Sundry Accompts*, mentioned at *Case 3d*, in the preceeding *Prob.*

Secondly, After this is done, he is to close the Company-Accompts, in all Respects as was before directed in the Four preceeding Rules; seeing that this *Case* and the former differ in nothing, but that it is supposed in the former, the Goods are all sold, and in the latter, there is Part remaining unfold, which being shared proportionally among the Partners, it afterwards becomes the same with the said *Case*.

Case 3. Suppose the *Partner-Trustee* is obliged to balance his whole Books, before that the Company's Accompts are ended, or their trading shut up; then the *Partner-Trustee* must close all the Accompts in Company (both of the Goods and Partners, &c. be-

belonging thereto) with *Balance*, only to signifie, that the Company's Accompts are not yet finished, but are to be transported only from the old Books to the new, as it were from one *Folio* in the *Leger* to another, in order to continue the same Accompts until they be perfected, and can be closed in the Manner of these Two preceeding Cases.

Not. This is much to the same Purpose with what was said of *closing* any *Factory-Accompts*, before the Goods received to sell for the Employer's Accompt, be all sold, or the Money for the same received; for which End see *Chap. 3. §. 5. Art. 15.* compared with the last Paragraph of §. 6. thereafter, and this will fully clear the Solution of this 3. Case.

Not. All that we have said in this *Sett.* refers only to the *Partner-Trustee*, his Method of closing the Company-Accompts kept by him, without one Word of the Way how the other Partners close (each of them) their several Accompts kept in their own Books; for by Reason that, each of them keeps but one *Accompt of his in Company with such a Person or Persons*, it will be easie for him to close it: For suppose the Company's Trade is ended, and that he has received his Share, he must close the same with *Profit and Loss*, to shew what he has gained or lost thereon, the same Way as it were an *Accompt of Goods proper*. Or, suppose the Company's Trade is not yet finished, he must close the said Accompt with *Balance*, to shew that the same is only transported to new Books, in order to continue it, till the Company's Accompts be ended: Of all which he is to be advertised from Time to Time by the said Partner-Trustee.

A P P E N D I X.

THERE is a certain Accompt that may be reckoned amongst Company's Accompts, viz *Exchange in Company*, which is frequently enough practised; this Accompt is occasioned by Two Merchants, the one here, and the other in another Country, their agreeing together to go equal Sharers in the Gain or Loss that accrew to them, jointly upon this Account, upon Condition, that each of them accept of one another's Bills, without any other Consideration for Disbursements, which is to continue for a certain Time, after which by mutual Consent they close the said Accompt, by finding out the *Profit and Loss* therein, which is to be equally divided betwixt them. Now to keep this Accompt in each of their Books, they must observe,

First, To title the Accompt, by *such a Person* (naming the other Partner) *our Accompt of Exchange, $\frac{1}{2}$ in Company* (or *our Accompt current*) on the *Debit-side* whereof, I enter all the Sums I remit him, with the Sums he draws on me: And on the *Credit-side* I enter all the *Remittances* he sends me, with the *Draughts* I make on him: One of which Accompts must have an *Inner Column* for the Foreign Species (provided the Money in all the Bills be specified or enumerate in such Foreign Money, in order to see when the *Debit*. and *Credit-sides* balance, and thereby to make out the *Profit and Loss* to be shared betwixt them while the other Partner keeps his Accompt, with an outer Column only, which otherwise would breed Confusion: So that it is plain, that to the former Partner this Kind of Accompt, differs nothing from a *Foreign proper Accompt*, (*i. e.* any *Factor my Accompt Current*) unless we say here, *our Accompt current*, instead of *my Accompt current*. And to the latter, it is the same with any Partner's Accompt, that keeps not the Books. Nay, he may positively title it the same Manner, by saying, *Such a Partner, my Accompt of Exchange with*

with him $\frac{1}{2}$ in Company, for which Reason, we shall say no more as to the journalizing of the Posts belonging to this Accompt, since they are all entred the same Way, with the Two other Accompts above-mentioned; neither shall we speak of transporting the Journal-Posts to the Leger, which is done the same Way as others formerly mentioned.

But Secondly, We shall give a short Hint at the Manner of closing the first of these Accompts, which is to be done, either when we come to the general Balance of our Books, or when being about to shut up our trading this Way, we make a dividend of our Profit and Loss, viz.

1. If it happens at the general Balance, That the Debitor and Creditor-Sides (as to the Inner-Columns) of this Accompt are equal, then the Difference betwixt the Outter-Columns is neat Profit or Loss, (according as the said Excess falls upon the Debit or Credit-sides thereof) which if it be Gain, it is to be made Debitor to Sundry Accompts, viz. to the other Partner his Accompt current, for his $\frac{1}{2}$ Share of the said Gain, and to Profit and Loss proper, for my $\frac{1}{2}$ thereof, and vice versa, while the other Partner enters nothing, till I have given or advised him of the said Gain: But if at the said general Balance it happens, that the Inner Columns should be unequal, the said first Partner may choose, whether immediately to close the same with Balance only, to shew that the Accompt being not yet perfected, is to be continued and transported to the new Books, in the same Manner as it were any other Accompt in Company not yet perfected: Or, by taking the Differences of the Inner Columns, making the other Partner his Accompt current, Debitor to (or Creditor by) the same, according as the Excess falls on the Debitor or Creditor-sides, at the current Rate of Exchange, and after this, he must take the Differences betwixt the Outter Columns (which is neat Profit and Loss) and divide it in the same Manner as above.

Not. This last Way of closing the Accompt, differs little from the Way of closing an Accompt of Goods, of which there is a Part remaining unfold. Or, if one should judge it better and easier to take the Difference only betwixt the Inner Columns, and make the Difference between the Outter to be the full Price thereof, he may do in this as he pleases, seeing it comes to the same Thing with the former Way. This last being the Method I take to close all the Foreign current Accompts in my first Sett when the Inner Columns are unequal.

2. If at any Time before the general Balance be made, the Partners are willing to clear and find that the Inner Columns are equal, then they are to close the Accompts in all Respects as in the like Case at the Beginning of the preceeding Paragraph. Or, if the Inner Columns should disagree, the closing of the Accompt differs nothing from what is said there.

NOW for a concluding Remark to the Whole of the Instructions preceeding, and particularly with Respect to the Ballancing or shutting up our Books.

It is to be observed, that all Company-Accompts are first to be ballanced wherever they stand before either Factory or Proper Accompts. And next, Factory-Accompts are to be shut up before proper Accompts which are to be last of all finished.

The Reason why Proper Accompts are last of ballancing, is because I ordinarily find Profit or Loss accruing either from Company or Factory-Accompts, or from both, which being proper Loss or Gain, must be brought to my proper Accompt before they can be closed.

K

Again,

Again, when we enter upon the Ballancing any one *Accompt in Company*, we must travel over the whole *Leger*, to see where we find other *Accompts* relating to, or depending upon the said particular Company, each of which are also to be closed, or ballanced before we begin to any other Company-*Accompt*, the same Method is also to be observed in *Factory-Accompts*.

N. B. 'Tis supposed, that in the *Company's Accompts*, (that are thus to be ballanced before any *Factory* or *Proper Accompts*) the whole Goods thereto belonging are sold and disposed of, there remaining no more to be done, but to make a *Dividend* of the *Loss* or *Gain*, in order to clear the whole Company's Trading; for in Case any Company-*Accompts* were (at the ballancing of our Books) not ended or shut up in Trading, we may close them the same Way, and at the same Time with *Proper Accompts*, according to the 3d Case of the III. Section of Chap. IV. The same Remark belongs also to *Factory-Accompts* in the like Case.

Here follows the First Sett of Books of supposed Trade, containing Waste-Book, Journal, and Leger with its Index.

WASTE-

WASTE-BOOK, N^o. I.

Deus Opt. Max. mihi meisq; benedi-
cat, per & propter Jesum Christum.

Edinburgh, Monday January 1st. 1705.

The Inventory of my Stock, containing what I
have in Money, Houses, Ships-Parts, Goods
and Debts, due me.
As also what Debts are due by me to others, viz.

	lib.	sh.	d.
I have in Ready-Money lying by me, the Sum of - - -	7200		
I have a House in Smith's new Land, on the High-Street of Edin- burgh, being the Third Story of Ditto Land, which with all Charges cost me 8000 Merks, is - - -	5333	6	8
The above House is presently posselt by Captain William Monro, who took it at Whitsunday last for a Year, and to pay the Rent thereof at Two Terms. The same for a Year being 500 Merks, is	333	6	8
I have $\frac{2}{3}$ of the Ship the Janet of Prestonpans, whereof David Brown is present Master, and is now lying in Bruntisland Harbour, which I value as she cost me 1000 Merks, is - - -	666	13	4
I have 1000 Elns fine Linen - at 2 sh. 6 d. Ster. per Eln, is	1500		
I have 3 Pieces plain Musline of Measure and Price as follows, viz.			
N ^o 1. Cont. 30 Elns, at 6 sh. Ster. per Eln, is	108	00	
N ^o 2. Cont. 24 $\frac{1}{2}$ Elns, at 5 sh. 6 d. Ster. per Eln, is	080	17	
N ^o 3. Cont. 27 Elns, at 5 sh. 4 d. Ster. per Eln, is	086	08	
81 $\frac{1}{2}$ Elns, in all amounting to - - -	275	5	

Mungo

Edinburgh, January 1st. 1705.

Mungo Maxwell is owing me by his Bond, dated the 13th November last, and payable at *Whitsunday* next, bearing Interest from the Date as under, viz.

The principal Sum, is

lib. sh. d.

155 : 6 : 4

The Interest for $\frac{6}{100}$ at $5\frac{1}{2}$ per Cent. per An.

004 : 5 : 5

lib. sh. d.

159 11 9

There is owing me by James Wardlaw, as the Balance of an Accompt fitted betwixt us, the Sum of

50

Allan Mortimer of Lisbon, owes me per Accompt current, sent me dated the 28th of November last, in ready Money 154 $\frac{1}{2}$ Milrees, proceeding from the Sales of sundry Goods for my Accompt, reckoning here 6 sh. 8 $\frac{1}{2}$ d. Sterl. for each Milree, is

621 17 3

I am owing to James Carnegie by my Bond of the 2^d of August last, payable at *Candlemas* next, bearing Interest from the Date as under, viz.

lib. sh.

The principal Sum is

200 : 00

The Interest for $\frac{6}{100}$ at $5\frac{1}{2}$ per Cent per Annum, is

005 : 10

205 10

I am Debitor to Charles Bonhome my Factor at Bourdeaux, for Goods formerly sent me by my Order, and for my Accompt, 565 $\frac{1}{2}$ French Crowns, at 54 $\frac{1}{2}$ d. Ster. per Crown, is

1540 19 9

Here follows the daily Transactions of my Trade, after having finished the above Inventory

Ditto 2^d.

Bought of Samuel Brown, 850 Salt-Hides, for ready Money, weighing in all 2553 l. at L. 10 : 12 per 100 l. weight, is

270 12

Ditto 5th.

Bought of Andrew Sim, 12 Firkins Dutch-Soap, at L. 7 : 14 : 6 per Firkin, of which I have paid $\frac{1}{2}$ ready Money

lib. sh. d.

The same being

46 : 7 : 0

The other Half is payable in

46 : 7 : 0

92 14

Ditto 8th.

Bought of John Wybar, 50 Doz. Aberdeen Stockings, for ready Money, at L. 12 per Doz.

600

Ditto 9th.

Sold to Simon Steven, 1 Piece of plain Musline, N^o 1. Cont. 30 Elms, at 6 sh. 4 d. Ster. per Eln, payable the 2^d of Feb. next, as per his Note.

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Bought

Edinburgh, January 9th. 1705.

	lib.	sh.	d.
Bought of <i>Peter Winchester</i> these following Goods, payable in 3 Months, viz.			
20 Lafts <i>Salmond</i> , at L. 30 per Barrel, is	7200	00	0
30 Lafts <i>Herrings</i> , at L. 10 per Barrel, is	3600	00	0
4 Lafts <i>Beef</i> , at L. 14 per Barrel, is	672	00	0
	11472		
Sold to <i>Benjamin Borthwick</i> , a Piece plain <i>Musline</i> , N ^o 2. Cont. 24½ Elns, at 6 sh. Ster. per Eln, and for the Price thereof he has given me an accepted Precept or Bill, on <i>George Sharp</i> , payable in 1 mo.	88	4	
Ditto 11th.			
Bought from <i>William Watson</i> , 3 Hogsheds <i>Tobacco</i> , of N ^o Weight, and Price, as follows, viz.			
N ^o 1. Cont. 365	} lib. Gros		
N ^o 2. Cont. 683			
N ^o 3. Cont. 490			
Total, 1738 lib. Gros Weight			
260 lib. Tare, computed at 15 per 100 to be deduc'd.			
Remains, 1478 lib. neat Weight, at L. 27: 4. per 100 Weight.			
For Payment thereof, I have advanced in ready Money, to accompt	100	00	0
And assigned him on <i>James Wardlaw</i> , for	50	00	0
The Remainder being payable in 1 mo.	252	00	3
Ditto 12th.	402		3
Sold 100 Elns <i>Linnen</i> for ready Money, at 2 sh. 8 d. Ster. per Eln, is	160		
Ditto 15th.			
Sold and delivered to <i>James Thomson</i> , 2 Hogsheds <i>Tobacco</i> , of N ^o 1. and N ^o 3. weighing neat 897 lib. at L. 36 per 100.			
For which I have received in ready Money.	107	12	9
And for the Remainder I have an accepted Precept on <i>William Webster</i> , payable on Demand	215	05	7
Ditto 16th.	322	18	4
Sold to <i>John Trotter</i> 195 Elns <i>Linnen</i> at 2 sh. 10 d. Sterl. per Eln, payable in 1 Month.	331	10	
Ditto 18th.			
Sold to <i>James Wardlaw</i> , 5 Firkins <i>Soap</i> , at L. 10 per Firkin, payable in 3 Months, is	50		
Ditto 20th.			
I have this Day received from on Board an <i>Aberdeen's Bark</i> , 7 Lafts <i>Salmon</i> , at L. 28: 10 per Barrel, which <i>George Sandilands</i> my Correspondent there sent me by Order.			
The prime Cost there, being	2394	00	0
Whereupon I have paid in ready Money of Freight and other Charges in bringing them ashoar.	16	00	0
	2410		

Bought

L

Sold

Edinburgh, January 22d. 1705.

	lib.	sh.	d.
Sold to <i>John Aitkin</i> , 4 Firkins Soap, at L. 9 : 10 per Firkin ; for which he has given me a Precept on <i>James Jamison</i> , payable in one Month, is	38		
Ditto 23d.			
I have drawn a Bill upon <i>Allan Mortimer</i> of <i>Lisbon</i> for my Ac- compt, 100 Millrees, payable at Usance to <i>Jean Marine</i> , or Order for Value received from <i>George Sterie</i> , at 6 sh. 9 d. Sterl. per Millree. -	405		
Ditto 25th.			
Sold to <i>Andrew Mirry</i> my $\frac{3}{4}$ Part of the Ship, the <i>Janet</i> of <i>Pre- stonpans</i> , for ready Money, being	700		
Ditto 26th.			
Shipt aboard the <i>Wild-Cat</i> of <i>Dysert</i> , <i>Matthew Semple</i> Master, bound for <i>Roan</i> , these following Goods, (whereupon I have paid the following Charges) consigned to <i>Pierre Petite</i> my Factor there, as under, viz.			
20 Lafts <i>Salmon</i> , which first cost	7200	00	0
30 Lafts <i>Herrings</i> , which first cost	3600	00	0
4 Lafts <i>Beef</i> , which first cost	672	00	0
Paid out of Charges, viz.			
For Cellar Rent	4	05	0
For Portage and putting aboard	30	00	0
For Duty to the Custom-House	60	00	0
For the Coquet, Drink to Sea- men, and Waiters Dues }	20	00	0
	114	05	0
	11586	5	
Ditto 27th.			
Insured upon the foresaid Loading L. 10000 with <i>James Middle- ton</i> , and have paid him the <i>Præmio</i> thereof at $5\frac{3}{4}$ per Cent. -	575		
Ditto 29th.			
Borrowed from <i>David Morison</i> L. 1000 for which I have granted Bond, payable at <i>Whitsunday</i> next, bearing Interest from the Date as under, viz.			
The principal Sum received, is	1000	00	0
The Interest for Three Months at $5\frac{1}{2}$ per Cent, is	14	07	6
	1014	7	6
Paid to <i>George Sandilands</i> his Bill on me to <i>Andrew Maclean</i> . -	199	10	
Remitted to <i>Charles Bonham</i> of <i>Bordeaux</i> 565 $\frac{1}{2}$ French Crowns at 55 $\frac{1}{4}$ Sterl. per Crown, for my Accompt, in a Bill drawn by <i>Frede- rick Chatto</i> on <i>Jacob Lafievre</i> , payable at Ten Days Sight ; for which I paid present Money, being	1562	3	10
Ditto 30th.			
Sold to a Stranger for ready Money, 1 Piece plain <i>Musline</i> N ^o 3. measuring 27 Elns, at 5 sh. 10 d. Sterl. per Eln, is	94	10	

Edinburgh, February 2d. 1705.

I have Advice from *Charles Bonham* of *Bordeaux*, that he has by my Order, and for my Accompt, shipt aboard the *Salamander* of *Borrowstounness*, *Morgan Duff* Master, consign'd to me, Nine Tuns *French Wines*, which cost with all Charges till on Board (and his Provisions) 483 $\frac{1}{2}$ Crowns, which I value here at 55 $\frac{1}{4}$ *Sterl.* per Crown.

lib. sh. d.

1335 4 2

Sold to *George Blair* 1 Hh^d. *Tobacco* of N^o. 2 weighing neat 581 lib. for ready Money, at L.34 per 100

197 10 9

Ditto 3d.

Shipt aboard the *Virgin* of *Leith*, *Peter Fogo* Master, bound for *Amsterdam*, the following Goods consign'd to *Will. Vandersypen* my Factor there (paying thereupon the following Charges)

850 Salt *Hides* which first cost 270 : 12 : 4

50 Dozen *Aberdeen Stockings* which first cost 600 : 00 : 0

Paid of Charges, viz. lib. sh. d.

For Cellar Rent 1 : 04 : 0

For Packing and Portage 3 : 00 : 0

For Shore-Dues 5 : 08 : 0

9 : 12 : 0

And for the *Custom* and *Duty* I have given my Note, payable to the Collector thereof.

40 : 00 : 0

920 4 4

Insured upon the above Voyage L.600 in the Hands of *Thomas Shilthomas*, for the *Præmio* at 6 $\frac{3}{4}$ per Cent. payable to him on Demand, being

40 10

Paid to *James Carnagie* the Contents of my Bond, Principal and Interest of the Money I borrowed, and have retired the said Bond thus, viz.

lib. sh. d.

Paid him presently in Cash 91 : 10 : 0

By Precept on *Simon Steven* payable to Ditto *Carnagie* on Demand.

114 : 00 : 0

205 10

Advanced to *Nicolas Potvel* on *Bottomrie* of his Ship the *Snake* of *Portsmouth* L.350 payable to me or my Order, at her Arrival at *Lisbon* in *Portugal*, with 25 $\frac{1}{2}$ per Cent. for my *Risque*.

lib. sh. d.

The Money lent being 350 : 00 : 0

The *Bottomrie* at Ditto per Cent. is 89 : 05 : 0

439 5

Ditto 5th.

Received from Captain *William Monro*, in full of $\frac{1}{2}$ Years Rent of my House in *Smith's* new Land, presently possess'd by him, and that from *Whitsunday* 1704, till *Martinmas* thereafter, is

166 13 4

Edinburgh, February 5th. 1705.

	lib	sh.	d.
I have wagered against <i>Thomas Wrangler</i> , L. 5 Ster. that the Scots Parliament shall sit against the 20th of May next at farthest, and not to be adjourned or dissolved till they have sit full Three Weeks or more; both of us having consigned our Money in the Hands of <i>Gideon Shaw</i> , my Part being - - -	60		
- Ditto 9th. - - -			
- Paid to <i>Andrew Sim</i> , what I owed him as the Remainder of the Soap formerly sold me. - - -	46	7	
- Ditto 10th. - - -			
Sold to <i>Robert Lauder</i> Merchant in <i>Linkithgow</i> , 200 Elms <i>Linnen</i> , at 2 sh. 8½ d. Ster. per Eln.			
- Of which he has paid ⅔ in ready Money	162	10	0
- The other ⅓ is payable in Two Months	162	10	0
	325		
This Day arrived from <i>Bordeaux</i> the <i>Salamander</i> of <i>Borrowstounness</i> <i>Morgan Duff</i> Master, out of which I have received 9 Tuns <i>French Wines</i> , which <i>Charles Bonham</i> shipt formerly for my Accompt, which (with Charges here and there) cost as under, viz.			
The Prime Cost and Charges in <i>France</i> , (formerly charged to this Voyage) is -			
	1335	04	2
- Paid by me, of Charges here, viz.			
For Freight of Ditto Tuns	114	05	0
For Custom and Excise	203	15	0
For Portage and other petty Charges.	24	00	0
	342	00	0
- Ditto 12th. - - -	1677	4	
I have wagered with <i>John Moncrief</i> L. 3 Ster. on Parole, against the like Sum, that the Fortress of <i>Gibraltar</i> , now besieged by the <i>French</i> and <i>Spaniards</i> , shall not be taken by them. -	36		
- Ditto 13th. - - -			
I have insured upon the Ship the <i>Crocodile</i> of <i>Aberdeen</i> , from this to <i>China</i> , L. 1500 for which I have received 27¼ per Cent. of <i>Præmio</i> , from <i>Mark Pittendrick</i> Master, is - - -	416	5	
- Ditto 16th. - - -			
I am this Day advised by <i>William Vandersypen</i> of <i>Amsterdam</i> , that the Ship the <i>Virgin</i> of <i>Lieth</i> , has safely arrived, and that he hath sold my <i>Hides</i> and <i>Stockings</i> , to sundry Persons, for ready Money, the neat Proceeds whereof, as per Accompt of Sales (after deducing the Charges, and his Provision) amount to 956½ Guilders, which he orders me to draw for at my Conveniency; the Sum, at 22½ d. Ster. per Guilder, is - - -	1075	17	6
			Drawn

Edinburgh, February 16th. 1705.

	lib.	sh.	d.
Drawn upon <i>William Vandersypen</i> of <i>Amsterdam</i> , 343½ <i>Guilders</i> at 23½ <i>d. Sterl. per Guilder</i> for my <i>Accompt</i> , payable at <i>Uiance</i> to <i>Magnus Merrylies</i> , or <i>Order</i> ; for the <i>Value</i> whereof, I have received from <i>Ditto Merrylies</i> , asunder.			
365½ <i>Lib. unrefin'd Sugar</i> , at <i>L 20 : 5 : 6 per 100 lib.</i> is 74 : 1 : 1			
The rest he has paid me in ready <i>Money</i>	329	19	0
	404		1
Remitted to <i>Charles Bonham</i> of <i>Bordeaux</i> , 150 <i>Crowns</i> for my <i>Accompt</i> in the <i>Bills</i> of <i>John Duncanson</i> , upon <i>Mourice Moliere</i> , payable at 14 <i>Days Sight</i> , the <i>Value</i> whereof I am to pay to <i>Ditto Duncanson</i> on <i>Demand</i> , at 55½ <i>d. Ster. per Crown</i> , is	418	2	6
Paid to <i>Thomas Shilthomas</i> , as his <i>Præmio</i> of <i>L 600</i> he formerly insured on the <i>Voyage</i> to <i>Amsterdam</i> , at 6¾ <i>per Cent.</i>	40	10	
Ditto 17th.			
I have insured upon the <i>Ship</i> and <i>Cargo</i> of the <i>May-Flower</i> of <i>Innerkeithing</i> , <i>Isaac Forrest</i> Master, <i>L 5000</i> from this to <i>Alicant</i> , for the <i>Præmio</i> payable by him on <i>Demand</i> , at 15 <i>per Cent.</i>	750		
Ditto 19th.			
Lent to <i>Laurence Auchenleck</i> upon <i>Bottomry</i> of his <i>Ship The Alexander</i> of <i>Leith</i> , <i>L 500</i> payable to me or my <i>Order</i> at her safe <i>Arrival</i> in <i>Virginia</i> , with 16¾ <i>per Cent.</i> for my <i>Risque</i> , viz.			
The principal Sum lent, is	L 500	00	0
The <i>Bottomry</i> or <i>Interest</i> thereof at <i>Ditto per Cent.</i> is	L 83	15	0
Ditto 20th.	583	15	
Sold to <i>Mat. Halidy</i> 250 <i>l. Sugar</i> for ready, at <i>L 22 : 10 : 6 per 100 l.</i>	56	6	3
Received Advice from <i>Pierre Petite</i> my <i>Factor</i> at <i>Roan</i> , that he hath received from on board <i>The Wild Catt</i> of <i>Dysert</i> (<i>Matthew Semple</i> Master) my <i>Salmond</i> , <i>Herrings</i> and <i>Beef</i> , all in good <i>Order</i> , and well conditioned, which (with the <i>Præmio</i> of <i>Insurance</i> and other <i>Charges</i>) cost me here	12161	5	
<i>Isaac Forrest</i> has assigned me on <i>Alexander Stoddart</i> , for the <i>Præmio</i> of the <i>Insurance</i> of <i>L 5000</i> on the <i>Ship The May-Flower</i> of <i>Innerkeithing</i> , which <i>Ditto Forrest</i> formerly owed me.	750		
Ditto 22d.			
Bought upon <i>Forehand Bargain</i> from <i>Laurence Tod</i> , 100 <i>Bolls Barley-Bear</i> , at <i>L 10 : 5 : 4 per Boll</i> , to be delivered me against the 4th of <i>May</i> next (as per <i>Contract</i>) upon which <i>Account</i> I have already advanced him <i>L 17 Sterl.</i> to be repaid me, together with <i>L 5 Ster.</i> of <i>Penalty</i> , in case of <i>Faillie</i> .			
The said Advance being in <i>Scots Money</i> .	204	00	0
The Remainder to be paid him at <i>Delivery</i> , is	822	13	4
	1026	13	4

M

Edinburgh, February 23d. 1705.

I have sold upon *Forehand Bargain* to *German Paterfon* 94 $\frac{1}{4}$ Bolls *Wheat*, to be delivered him against the 27th of *April* next at L 11 : 12 : 6 : per Boll ; in Pursuance whereof he has advanced me 200 Merks, to be repaid him, together with 6 *lib. sterl.* of Penalty, in Case of *Faillie*.

The said Advance is L 133 : 06 : 08

The Remainder payable to me at the De-
livery in the above Terms, L 962 : 06 : 05

Ditto 24th.

Received Payment of the *Precept* that *John Aitken* gave me formerly on *James Jamison*, being

Ditto 27th.

Sold to several Persons the following 7 Tuns *French Wines* at sundry Prices, payable as under, viz.

5 $\frac{1}{4}$ Tuns to *James Wardlaw* at L 40 *sterl.* } *lib. sh. d.*
per Tun, payable in $\frac{3}{mo.}$ } 2520 : 00 : 0

0 $\frac{1}{2}$ Tun to *Frederick Hamilton* at L 38 *sterl.* per } 228 : 00 : 0
Tun, payable in $\frac{4}{mo.}$ }

1 $\frac{1}{4}$ Ditto, To *Andrew Sym* at L 39 *sterl.* per Tun, } 585 : 00 : 0
payable in $\frac{2}{mo.}$ }

7 Tuns, in all amounting to

Allan Mortimer of *Lisbon* has remitted me 54 $\frac{1}{2}$ *Milrees* for my *Accompt* in his own Bill upon *Duncan Mackenzie*, payable at $\frac{1}{2}$ *U-*
fance, which he has this Day accepted, the *Exchange* being at
6 *sh. 7 d. sterl.* per *Milree*, is

Sold to *John Stockjobber* 3 *Firkins Soap* at L 9 per *Firkin* for the
Price whereof I have received $\frac{1}{2}$ in ready Money, L 13 : 10 : 0

And the other $\frac{1}{2}$ payable in one Month is - - L 13 : 10 : 0

Received from *Alexander Stodart* in full of the *Assignment* *Isaac*
Forrest formerly gave me on him for

March 2d.

I have promised to pay to *James Carnagie* L 5 *sterl.* on Condition
he shall procure me an *Act* for erecting a *Manufactory* for making
new-fashion'd Hangings for 19 Years to come, prohibiting all O-
thers during that Time.

Allan

Edinburgh, March 3d. 1705.

	lib.	sh.	d.
— <i>Allan Mortimer of Lisbon</i> advises me, that the Ship the <i>Snake</i> of <i>Portsmouth</i> is arrived safe, on which I formerly advanced L 350 on Bottomry, for 25½ per Cent. for my Risque, and that he has by my Order received 109⅓ Milrees for the said Principal and Interest, which at 6 sh. and 8 d. sterl. per Milree is	439	5	
— Ditto 5th.			
— Sold to a Stranger ½ Tun <i>French Vine</i> at L 36 per Tun for ready Money,	216		
— I am further advised by <i>Pierre Petite</i> my Factor at <i>Roan</i> , that he hath sold to sundry Persons (for my Accompt) my <i>Salmon</i> , <i>Herrings</i> , and <i>Beef</i> , and has received ready Money. The neat Proceeds whereof (after all Charges and his Provision are deduced) amounteth to 4566½ <i>French Crowns</i> , the Exchange at 55¾ d. sterl. per Crown, is	12729	2	
— Ditto 6th.			
— I have oblig'd my self by Promise to pay to <i>Andrew Sim</i> L 3 sterl. provided he shall procure me a Protection for the Person of my Friend <i>William Wallace</i> for 4 Years; which I do merely out of Kindness to <i>Ditto Wallace</i> .	36		
— Ditto 9th.			
— Bought upon Forehand Bargain from <i>James Puffendorf</i> 500 Bolls <i>Oats</i> at L 7 per Boll to be delivered me in ⅓ mo. under the Penalty of L 40. I having advanced him 500 Merks in Prospect of the said Bargain, to be repaid me with the said Penalty in Case of Failzie. The said Advance being L 333 : 06 : 8 The Remainder payable at Delivery thereof is L 3166 : 13 : 4	3500		
— Received from <i>James Wardlaw</i> in full of 5½ Tun <i>French Wine</i> formerly sold him at L 40 sterl. per Tun; having allowed him Rebate-ment of the Whole for ⅓ mo. at 8¾ per Cent. per Annum. lib. sh. d.			
— The neat Sum received	2466	01	01
— The Discompt at Ditto per Cent. per Annum, is	53	18	11
— Ditto 10th.	2520		
— Sold to <i>Cornelius Neilson</i> 115½ lib. Sugar at L 22 : 11 : 6. per 100 lib. for ready Money,	26	1	8
— Sold to <i>Quintin Adams</i> 505 Elns <i>Linnen</i> , at 2 sh. 7 d. sterl. per Eln, for ready Money,	782	15	
— Received from <i>George Sharp</i> in full of the Assignment <i>Benjamin Borthwick</i> gave me upon him for	88	4	
James			

Edinburgh, March 12th. 1705.

	lib.	sh.	d.
James Carnagie acquaints me, that he cannot prevail in procuring me an Act for erecting the Manufactory; so I am freed from my Promise, which was to pay him L 5 sterl. in Case of his Performance.	60		
Ditto 13th.			
Received from Andrew Sim in full of 1½ Tuns Wine formerly sold him at L 39 sterl. per Tun, allowing Rebatement for $\frac{2}{100}$ at 6½ per Cent. per Annum.			
The neat Sum received is	578	14	7
The Discompt at Ditto per Cent. per Annum is	6	05	5
Ditto 15th.	585		
Received from William Webster the Contents of the Precept I had upon him, drawn by James Thomson for	215	5	7
Ditto 16th.			
Received Payment of the Bill Allan Mortimer sent me formerly on Duncan Mackenzie,	215	5	6
Ditto 17th.			
Drawn upon Allan Mortimer of Lisbon, for my Accompt, 109 $\frac{13}{16}$ Milrees, payable at Usance to Peter Cromartie or his Order, for the Value received of Frank Toward, at 6 sh. 10 d. sterl. per Milree, is	449	16	6
Ditto 19th.			
I have promised to give my Uncle James Bowie L 100 gratis, to help him to prosecute his Suit at Law, and that against 1st June next.	100		
Ditto 20th.			
Sent to Abraham Lothian in Kennoway 1½ Tun Wine by his Order at L 36 sterl. per Tun; he having only paid me the Excise thereof, over and above the Price agreed on, which Excise was formerly paid by me to the Collector.			
The said Price being payable in $\frac{1}{100}$ is	648	00	0
The Excise received as above in Cash, is	42	00	0
Ditto 22d.	690		
Paid to Andrew Sim L 3 sterl. for so much I was bound to do by my Promise, he having procured a Protection for my Friend William Wallace for 4 Years	36		
Ditto 23d.			
Malcolm McGibbon has given me in Wager L 40. for which I am to pay him the Double, if the Ship The Two Turtles of Kircudbright does not arrive here against the 30th Instant.	40		
Ditto 24th.			
James Bowie has highly disoblig'd me; therefore I resile from my Promise, (which was but a gratuitous one) and have signified so much to him. The Sum promised him was	100		
Pierre			

Edinburgh, March 26th. 1705.

Pierre Petite of *Roan* adviseth me by his Letter of the 16th Instant, that according to my Order, and for my Accompt, he has bought and ship'd aboard the *Thunderer* of *Thoulon* these following Goods, (paying thereupon the following Charges) consigned to *William Vandersypen* my Factor at *Amsterdam*, viz.

45 Dozen French Hats, at 22 Crowns per Doz. }
the Exchange being at $55\frac{1}{4}$ sterl. per Crown, is } 2734 : 17 : 6

60 Doz. Jessamin Gloves at $6\frac{1}{2}$ Crowns per Doz. }
at Ditto per Crown, is } 1077 : 07 : 6

4 large Plates of Looking-Glasses, 36 Inches each, }
at 25 Crowns per Piece, at Ditto per Crown. } 276 : 05 : 0

For Charges in France $53\frac{1}{2}$ Crowns paid by him, }
which at Ditto per Crown, is } 148 : 14 : 3

In all $1533\frac{1}{2}$ Crowns at $55\frac{1}{4}$ d. sterl. per Crown, is

4237 4 3

Ditto 27th.

Drawn upon *Pierre Petite* my Factor at *Roan* 1000 French Crowns for my Accompt, payable at $\frac{1}{2}$ Usance to *James Guthrie* or his Order, for the Value received of him at $56\frac{1}{4}$ d. sterl. per Crown, is

2812 10

Ditto 30th.

Received from *John Stockjobber* for the Remainder of the Soap sold him.

13 10

Drawn upon *Abraham Lothian* of *Kennoway*, payable to the Order of *George Sandilands*, at 10 Days Sight, which I have sent to Ditto *Sandilands* to Accompt.

648

This Day the Two Turtles of *Kircudbright* arrived at *Leith*; so I have won the L 40. which *Malcolm McGibson* gave me in Wager.

40

Nota. This Waste-Book Parcel needs no Journal-Entrance, by Reason the Gain thereof will appear, when we come to ballance Wagers Accompt in the Leger.

April 2d.

Bought from *Ninian Nicolson* $84\frac{1}{4}$ Bolls Wheat, at L 12 per Boll, payable at *Whitfunday* next.

1011

Paid to the Collector of the Custom-House what I owed for Custom and Duty on the Voyage to *Amsterdam*, and have taken up my Note, being

40

N

This

Edinburgh, April 2d. 1705.

This Day arriv'd here the *Marmaid of Plymouth*, *Richard Travefs* Master, from aboard of which I have received the following Goods consign'd to me by *Peter Wilkinson* of *London*, to be disposed of here for his Account, at the current Prices, being all marked and numbered, (as per Bill of Loading and Invoyce) viz.

- 2 Bales Broad Cloath containing 46 Elns each.
- 10 Chests Crown-Glass for Pictures.
- 1 Box containing 4 Dozen fine Flutes.
- 1 Cabinet, Table, and Stands of Jappan'd Work, with a large Looking-Glass conform.

Whereupon I have paid the Charges following, viz.

	lib.	sh.	d.
For Freight.	—	—	60 : 00 : 0
For Custom.	—	—	90 : 00 : 0
For Shoar-Dues, Portage, and other petty Charges.	—	—	20 : 00 : 0

170

Ditto 3d.

Charles Bonhame of *Bordeaux* advises me, that he has by my Order, and for my Accompt, drawn upon *William Vanderfypen* of *Amsterdam*, 250 French Crowns at 50 Stivres per Crown, payable to *Ludovicus Darfey*, or Order, at $\frac{1}{2}$ Usance, the same being 625 Guilders, reckoning here 55 d. sterl. per Crown, or which is the same in Effect, at 22 d. sterl. per Guilder, is

687 10

William Vanderfypen of *Amsterdam* advises me, that he has receiv'd from on Board the *Thunderer* of *Thoulon*, the Goods which *Pierre Petite* of *Roan* ship'd thither for my Accompt in good Order: As also, that he hath sold thereof the 45 Dozen of Hats upon Time for 2500 Guilders, which at $22\frac{1}{2}$ d. sterl. per Guilder, amounts to

L 2812 : 10 : 0

The Goods remaining unfold (the preceeding Sum being deduc'd from the Sum wherewith the Voyage was charged) amount to

L 1424 : 14 : 3

4237 4 3

Ditto 5th.

I have paid several more Charges upon the Wines from *Bordeaux*, (which are all now sold) as follows, viz.

	lib.	sh.	d.
For $2\frac{1}{2}$ Gallons Wine to fill up the Casks.	—	—	30 : 00 : 0
For Cellar Rent and Cooperage.	—	—	18 : 00 : 0

48

Ditto 6th.

Sold to the Earl *Mareschal* for the Accompt of *Peter Wilkinson* of *London*, a Cabinet, Table, and Stands, with a large Looking-Glass conform, valued in all at L 45 sterl. payable in one Month, is

540

Ship'd

Edinburgh, April 7th. 1705.

Ship'd aboard the *Owners Goodwill* of *Leith*, *Patrick Baptie* Master, by Order of *Peter Wilkinson* of *London*, for his Accompt, the following Goods, (Part whereof I have presently bought upon Time) paying thereupon the following Charges, being all consigned to *Ditto Wilkinson*, viz.

	lib.	sh.	d.
500 Elms <i>Galloway white Plaiden</i> bought from <i>Lau-</i>			
<i>rence Tod</i> , at 11 d. <i>sterl.</i> per Eln, payable in $\frac{1}{mo}$. is	275	00	0

7 Lasts <i>Salmond</i> (being of the same I had from <i>Aberdeen</i>) at L 32 per Barrel, is	2688	00	0
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Paid of Charges in Shipping, viz.

	lib.	sh.	d.
For Duty and Customs	50	00	0

For Portage and Shoar-Dues.	12	00	0
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For Drink to the Seamen, and putting aboard	10	00	0
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Spent at <i>Lieth</i> .	2	18	0
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74 : 18 : 0

My Provision of L 275, as the Price of the above <i>Plaiden</i> , at 2 per Cent. is	5	10	0
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3043 8

Ditto 9th.

I am this Day further advised by *William Vandersypen* of *Amsterdam*, th at he hath sold the Remainder of the Goods sent him from *Roan* for my Accompt, in the Manner following, viz.

4 Plates of <i>Looking-Glass</i> sold to sundry Persons for 300 Guilders, payable in $\frac{1}{mo}$. which at $22\frac{1}{2}$ d. <i>sterl.</i> per Guilder is	L 337	10	0
60 Doz. of <i>Gloves</i> which he takes to himself for 1000 Guilders, after his Charges and Provision are deduced, payable on Demand at <i>Ditto</i> per Gl.	L 1125	00	0

1462 10

Ditto 10th.

Paid to *Peter Winchester* as the equal Half of the Goods sold me, he having allowed me Rebatement for $\frac{1}{mo}$. at $5\frac{3}{4}$ per Cent. per Annum, viz.

	lib.	sh.	d.
The neat Sum paid him presently is	5708	13	0

The Discompt of the above Time at <i>Ditto</i> per Cent.	27	07	0
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5736

Bought

Edinburgh, April 13th. 1705.

Bought from *James Puffendorf* 8 Packs *Wooll*, of Number, Weight, and Price, as follows, viz.

Stones. Libs.		Stones. Libs.	
N ^o 1. Cont.	17 : 10	N ^o 5. Cont.	24 : 8
N ^o 2.	20 : 00	N ^o 6.	20 : 0
N ^o 3.	22 : 14	N ^o 7.	21 : 8
N ^o 4.	24 : 00	N ^o 8.	22 : 8
84 : 08 Gros.		88 : 8 Gros.	
88 : 08 Gros.			

173 : 00 Total Gros.

5 : 03 Tare at 3 per Cent. to be deduced.

167 : 13 neat Weight at L. 6 per Stone, payable against *Lambasts* next.

Ditto 14th.

Received from *Robert Lauder* of *Linlithgow*, as the Remainder of the Price of the *Linnen* formerly sold him.

Ditto 16th.

Drawn upon *Peter Wilkinson* of *London* L 150 *sterl.* for his Ac-
compt, payable to *Michael Middlemass* or Order, at 10 Days Sight,
for the Value to be receiv'd of *Edward Keill* on Demand, with the
Exchange thereof, at 6 per Cent. is

Ditto 17th.

This Day arrived here the *Flaming Mountain* of *Whitehaven*, *Ed-
ward Seymour* Master, from aboard whereof I have received the fol-
lowing Goods, which *Peter Wilkinson* of *London* hath sent me by my
Order, and for my Accompt. The prime Cost and Charges in
England (as per Bills of Loading and Invoice) being as under, viz.

4 Ps. <i>Cambrick</i> , from N ^o 1. to N ^o 4. measuring 84 Elns, in all of Cost and Charges there.	Sterl.	Scots.
6 Ps. <i>Seys</i> measuring 90 Elns, in all of Cost and Charges there.		
4 Ps. <i>Musline</i> measuring 87 Elns, in all of Cost and Charges there.		
	15 : 09 : 08	185 : 16 : 0
	20 : 10 : 04	246 : 04 : 0
	8 : 02 : 11 $\frac{3}{4}$	97 : 15 : 9

In all of *English* 44 : 2 : 11 $\frac{3}{4}$ Scots Money 529 : 15 : 9

Paid of Charges here, viz.

Freight.	10 : 00 : 0
Custom.	36 : 00 : 0
Portage, Shoar-Dues, and petty Charges	8 : 10 : 0

54 : 10 : 0

Received

lib. sh. d.

1006 17 6

162 10

1908

584 5 9

Edinburgh, April 20th. 1705.

Received from <i>James Wardlaw</i> in full of the <i>Soap</i> formerly sold him.	lib.	50	sh.		d.
Received from <i>John Trotter</i> in full of the <i>Linen</i> formerly sold him.	33	1	10		
<i>Ditto</i> 21st.					
Sold to <i>John Creighton</i> 5 Chests <i>Crown-Glass</i> for the Accompt of <i>Peter Wilkinson</i> of <i>London</i> , at <i>L 45</i> per Chest, payable in $\frac{4}{mo}$. is	22	5			
<i>Ditto</i> 23d.					
Remitted to <i>Peter Wilkinson</i> of <i>London</i> for my Accompt, <i>L 44 : 02 : 11$\frac{3}{4}$</i> sterl. in my own Bill on <i>Ditto Wilkinson</i> , payable to himself for his Accompt, the Value to be received by him at par of Exchange is	52	9	15	9	
<i>Ditto</i> 24th.					
Sold to <i>Eben-ezer Dunwell</i> 1 Piece <i>Musline</i> of the Goods from <i>London</i> , measuring 21 $\frac{1}{2}$ Elns at 5 sh. 8 d. sterl. per Eln for ready Money	73		2		
<i>Ditto</i> 27th.					
Delivered to <i>German Paterson</i> 84 $\frac{1}{4}$ Bolls <i>Wheat</i> at <i>L 11 : 12 : 6</i> per Boll, in Performance of our <i>Forehand Bargain</i> , he being willing to dispense with 10 Bolls short of the Quantity agreed on at the above Rate.					
The Bolls so delivered at <i>Ditto</i> per Boll is	lib.	979	sh.	08	d.
The Bolls retained at <i>Ditto</i> per Boll is		116	05	0	
<i>Ditto</i> 28th.	1095		13		1
Received from <i>John Creighton</i> in full Payment of the Goods sold him for the Accompt of <i>Peter Wilkinson</i> of <i>London</i> , I having rebated him 6 per Cent. per An. for 4 Months for present Money.					
The Neat received is	220	11	9		
The Rebate at <i>Ditto</i> per Cent. is	4	08	3		
	225				
Received from <i>Edward Keill</i> in full Payment of the Bill I gave him on <i>Peter Wilkinson</i> of <i>London</i> .	1908				
<i>May</i> 1st.					
Sold to <i>James Wardlaw</i> a Bale of <i>Broad Cloath</i> for the Accompt of <i>Peter Wilkinson</i> of <i>London</i> , containing 46 Elns at 15 sh. sterl. per Eln, payable in Two Months, is	414				
<i>Ditto</i> 3d.					
Sold to <i>Herbert Lafreze</i> for ready Money 3 Pieces <i>Musline</i> of the Goods sent me from <i>London</i> , containing 65 $\frac{1}{2}$ Elns, at 5 sh. 6 d. sterl. per Eln, is	216		3		
<i>Ditto</i> 4th.					
Received from <i>Laurence Todd</i> 100 Bolls <i>Barley-Bear</i> in Performance of our <i>Forehand Bargain</i> , as also 54 Bolls more than the Number agreed on, which I accept of at the same Rate with the former, payable in one Month as under, viz.					
The said 100 Bolls at <i>L 10 : 5 : 4</i> per Boll, amounts to	1026	13	4		
54 Bolls more received at <i>Ditto</i> per Boll is	554	08	0		
	1581		1	4	

Edinburgh, May 5th. 1705.

	lib.	sh.	d.
Laurence Tod and I have this Day cleared Ac- compts, and for Payment of what I owe him for } Bear deliv' red me, I have given him in ready Money }	lib. sh. d. 530 : 19 : 11		
And for the Remainder assign'd him on German } Paterfon, for what Ditto owed me of the Wheat de- } livered him. }	846 : 01 : 05		
	1377	1	4
Peter Wilkinfon of London advifes me by his Letter of the Firft in- ftant, that he will allow me 6 per Cent. to fecure the Debts that are ftanding out for his Accompt, which I accept of, and have advifed him fo this Day.	lib. sh. d.		
The faid Debts being L 954, fo that the neat } Sum due to his Accompt currant, is }	896 : 15 : 3		
My Allowance for the fame at Ditto per Cent. is	57 : 04 : 9		
	954		
Ditto 6th.			
Sold to John Hyre for the Account of Peter Wilkinfon of London, 4 Doz. fine Flutes at 20 sh. 6 d. ft. per Piece for ready Money	590	8	
Ditto 7th.			
Received from Mr. David Couper in full Payment of the Cabinet, Table and Stands, with the Looking-Glafs formerly fold to the Earl Mareschal, for the Accompt of Peter Wilkinfon of London.	540		
Ditto 8th.			
Sold to Alexander Johnftoun 100 Bolls Barley-Bear at L 10 per Boll for ready Money.	1000		
Ditto 11th.			
I have gain'd the VVager from John Moncreiff, and fo he has payed me L 3 ft. by Reason Advice is come laft Post that the Siege of Gibraltar is raifed, (the Accompt of Hazard having been made for- merly Creditor for my Share in Peril.)	36		
Ditto 12th.			
Paid to Laurence Tod in full of the Plaiden I bought from him for the Accompt of Peter Wilkinfon.	275		
Ditto 13th.			
William Vanderfypen of Amfterdam advifes me he has received 2800 Guilders in full Payment of my Goods fent him from Roan, reckon- ing at 22½ d. ft. per Guilder; for which Ditto Vanderfypen my Ac- compt of Sales was made Debitor.	3150		
Ditto 14th.			
Sold to Charles Hue French Gilder, for the Accompt of Peter Wil- kinfon of London, 5 Chefts Crown-Glafs at L 40 per Cheft for pre- fent Money.	200		
			Received

Edinburgh, May 14th. 1705.

Received from *James VVardlaw* in full Payment of the Bale of *Broad Cloath* formerly sold him for the Accompt of *Peter VWilkinson*, I having abated him *L 20* for present Payment, (which Abatement is to fall to my own Loss, seeing I undertook to secure the outstanding Debts.

	<i>lib.</i>	<i>sh.</i>	<i>d.</i>
The Money received is	—	—	394 : 00 : 0
The Abatement as above is	—	—	20 : 00 : 0

Ditto 15th.

Sold to *James Carnagie* for the Accompt of *Peter Wilkinson* of *London*, a Bale of *Broad Cloath*, containing 46 Elms at 12 *sh. 6 d. sterl. per* Elm, payable in one Month; of which I am to have 6 per Cent. for insuring the outstanding Debts conform to our Paction.

	<i>lib.</i>	<i>sh.</i>	<i>d.</i>
The neat Sum due to his <i>Accompt Currant</i> being	324	06	0
My Allowance on the Whole at <i>Ditto per Cent.</i> is	20	14	0

Having sold all the Goods for the Accompt of *Peter Wilkinson* of *London*, I have the several Charges more with my Provision to place to that Accompt, as follows, *viz.*

	<i>lib.</i>	<i>sh.</i>	<i>d.</i>
Paid out for Ware-house Room.	5	00	0

For Covers of stamp'd Leather to the Cabinet, Table, and Stands.	12	00	0
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For Portage.	3	10	0
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Spent in making Bargains.	6	00	0
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Charges in all are *L 26 : 10 : 0*

My Provision for the Sales of all (being <i>L 23 14 : 8.</i>) at 2 per Cent. is	46	05	9
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I have lost the Wager with *Thomas Wrangler*, by Reason our *Scots* Parliament is adjourn'd to the 14th *June* next, my Money formerly consign'd being

Nota. *This needs no Journal-Entrance, by Reason*
the Loss will appear, when we come to ballance Wagers
Accompt in the Leger.

Ditto 17th.

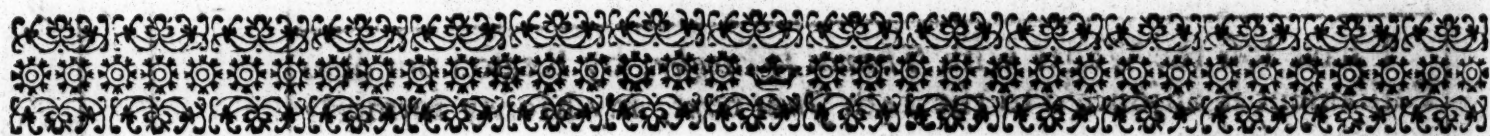
James Puffendorff has failed to deliver the *Oats* I bought from him upon *Forehand Bargain*, by Reason the Time agreed on is now fully elapsed: Therefore I quite from the Bargain, and charge him back with the same, and the Penalty, as under, *viz.*

	<i>lib.</i>	<i>sh.</i>	<i>d.</i>
The 500 Bolls <i>Oats</i> sold (as was said formerly) at <i>L 7 per Boll</i> , is	3500	00	0
The Penalty also is	40	00	0

Follows



Follows the **Journal** of this **Waste-Book**, wherein the Figures in the Margin are the References to the Folio's in the Leger, where the several Accompts stand. The Figures above the Line refer always to the Debtors, and those below the Line to the Creditors, in the several Posts against which they stand. And the Points at each Figure denote, that the whole Posts in the Journal are duly transported to the Leger, as this Mark — against the Middle of every Parcel in the preceeding Waste-Book shew, that they are all duly Journalized, conform to the Rules set down in the preceeding Instructions.



JOURNAL-

JOURNAL-BOOK, N^o 1.

Edinburgh, Monday January 1st. 1705.

			I.	S.	D.
1	Cash Debtor to Stock, L 7200 for the ready Money I have ly-		7200		
2	ing by me, being — — — — —				
2	House in Smith's New Land Edinburgh D ^r to Stock, L 5333:6:8		5333	6	8
2	for so much, the said House being the 3 ^d Story of Ditto Land, with				
2	all Charges, cost me — — — — —				
2	Captain William Monro D ^r to Stock, L 333 : 06 : 8 for		333	6	8
2	one Year's Rent of the above House presently possess'd by him, who				
2	took it at Whitsunday last, for one Year, payable at Two Terms,				
	being 500 Merks, is — — — — —				
3	Ship the Janet of Prestonpans D ^r to Stock, L 666 : 13 : 4 for		666	13	4
2	of Ditto Ship, David Brown present Master, now lying in Burntisland				
2	Harbour, which I value as she stands me, 1000 Merks, being				
2	Sundry Accompts D ^r to Stock, L 1775 : 05 : 0 for the fol-		1775	5	
	lowing Goods on Hand, viz. lib. sh. d.				
2	Per Linnen for 1000 Elms fine ditto at 2 sh. 6 d. } 1500 : 00 : 0				
	sterl. per Elm, is — — — — —				
2	Per Musline for 3 Pieces plain, ditto of N ^o and				
1	Price, as follows, viz. lib. sh. d.				
2	N ^o 1. cont 30 Elms at 6 sh. 8 d. per Elm. 108 : 00 : 0				
	2. 24½ 5 sh. 6 d. sterl. 80 : 17 : 0				
	3. 27 5 sh. 4 d. sterl. 80 : 08 : 0				
	81½ Elms, in all amounting to — — — 275 : 05 : 0				
2	Mungo Maxwell D ^r to Stock, L 159 : 11 : 9 for what he		159	11	9
2	owes me by his Bond dated the 13 th Novemb. last, payable at Whit-				
2	sunday next, bearing Interest from the Date asunder, viz. lib. sh. d.				
	The principal Sum due is — — — 155 : 06 : 4				
	The Interest for 6 Months at 5½ per Cent. per Annum. 4 : 05 : 5				
	P James				

Edinburgh, January 1st. 1705.

3 2	James Wardlaw Dr to Stock, L 50 for the Balance of a fitted Accompt betwixt us, due me, being	50		
3 2	Allan Mortimer of Lisbon, my Accompt currant Dr to Stock L 621 : 17 : 3 for what he owes me in ready Money (per Accompt currant sent me 28th November last) 154½ Milrees, proceeding from the Sale of sundry Goods for my Accompt, reckon- ing here 6 sh. 8½ d. sterl. per Milree, is	621	17	3
2 3	Stock Dr to James Carnagie, L 205 : 10 : 0 for so much I owe him by my Bond of Date the 2d August last, payable at Candle- mass next, bearing Interest from the Date, viz. lib. sh. d. The principal Sum is 200 : 00 : 0 The Interest for ½ Year at 5½ per Cent. per Annum. 5 : 10 : 0	205	10	
2 3	Stock Dr to Charles Bonhame of Bourdeaux, my Accompt currant, L 1540 : 19 : 9 for so much I owe him, as my Factor there, for Goods formerly sent me by my Order, and for my Ac- compt 565½ French Crowns at 56½ d. sterl. per Crown, is	1540	19	9
	Follows the daily Transactions of my Trade.			
3 1	Ditto 2d. Hides Dr to Cash L 270 : 12 : 4 for 850 Salt ditto bought from Samuel Brown, weighing 2553 lib. in all at L 10 : 12 per Cent.	270	12	4
4 1	Ditto 5th. Soap Dr to sundry Accompts, L 92 : 14 : 0 for 12 Firkins Dutch ditto bought of Andrew Sim at L 14 : 06 per Firkin, whereof I have paid the ½ the other Half resting to him, asunder, lib. sh. d. To Cash for the Half paid in Hand, being 46 : 07 : 0 To ditto Sim for the other Half payable in 1 Month 46 : 07 : 0	92	14	
4 2	Ditto 8th. Stockings Dr to Cash, L 600 for 50 Doz. Aberdeen ditto bought from John Wybar at L 12 per Dozen.	600		
4 2	Ditto 9th. Simon Steven Dr to Musline, L 114 for 1 Piece plain ditto Nº 1, containing 30 Elus, sold him at 6 sh. 4 d. sterl. per Eln, pay- able 2d February next,	114		
4 4 4 4	Sundry Accompts Dr to Peter Winchester, L 11472 for the following Goods bought of him, payable in 3 mo. viz. lib. sh. d. Per Salmon for 20 Lasts or 240 Bar, at L 30 per Bar, 7200 : 00 : 0 Per Herrings for 30 Lasts or 360 Bar, at L 10 per Bar, 3600 : 00 : 0 Per Beef for 4 Lasts or 48 Barrels at L 14 per Barrel. 672 : 00 : 0	11472		

Accepted

Edinburgh, January 9th. 1705.

Accepted Assignations, or (Accepted Bills) Dr. to Musline,
 L 88 : 4 for 1 Piece plain ditto N^o 2. containing 24¹/₂ Elns, sold to
 Benjamin Borthwick at 6 *sh. sterl.* per Eln; for which he has indorsed
 me a Precept or Bill on, and accepted by George Sharp, payable in
 Two Months, ————

L.	S.	D.
88	4	

Ditto 11th.

Cobacco Dr. to sundry Accompts, L 402 : 00 : 03 for 3
 Hogsheds ditto bought of William Watson, weighing neat 1478 lib.
 (as per Waste-Book) at L 27 : 04 per 100 lib. for part Money, part
 by an Assignation, and the rest on Time as under, viz. *lib. sh. d.*
 To Cash for the Money paid in Hand, being 100 : 00 : 0
 To James Wardlaw for my Inland Bill on him for 50 : 00 : 0
 To Ditto Watson for the Remainder which I am } 252 : 00 : 3
 to pay him in one Month. ————

402		3
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Ditto 12th.

Cash Dr. to Linen, L 160 for 100 Elns ditto sold to a Stranger
 for ready Money, at 2 *sh. 8 d. sterl.* per Eln, is ————

160		
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Ditto 15th.

Sundry Accompts Dr. to Cobacco, L 322 : 18 : 04 for 2
 Hogsheds ditto N^o 1. and 3. weighing neat 897 lib. sold and deli-
 vered to James Thomson, for which I have received Payment, partly
 in Money, and partly by Precept, as under, viz. *lib. sh. d.*
 Per Cash for the Money received. ———— 107 : 12 : 9
 Per Accepted Assignations for an accepted Precept }
 or Bill on William Webster for the Remainder pay- } 215 : 05 : 7
 able on Demand. ————

322	18	4
-----	----	---

Ditto 16th.

John Trotter Dr. to Linen, L 331 : 10 for 195 Elns sold him
 at 2 *sh. 10 d. sterl.* per Eln, payable in 3 Months, is ————

331	10	
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Ditto 18th.

James Wardlaw Dr. to Soap, L 50 for 5 Firkins sold him at
 L 10 per Firkin, payable in 3 Months. ————

50		
----	--	--

Ditto 20th.

Salmon Dr. to sundry Accompts, L 2410, for as much as I
 have this Day received from on Board an Aberdeen's Bark, 7 Lafts
 ditto at L 28 : 10 per Barrel, which George Sandilands my Correspon-
 dent there sent me by my Order, whereupon I have paid the follow-
 ing Charges, viz. *lib. sh. d.*

To ditto Sandilands for the prime Cost at Aberdeen. 2394 : 00 : 0
 To Cash paid of Freight and other Charges in }
 bringing ashoar. ———— 16 : 00 : 0

2410		
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Ac-

Edinburgh, January 22d. 1705.

Accepted Assignations Dr. to Soap, L 38. for 4 Firkins sold to John Aitken at L 9: 10. per Firkin, for which he has assign'd me on James Jamison payable in one Month.

Ditto 23d.

Cash Dr. to Allan Mortimer of Lisbon my Accompt current, L 405. for my Bill on him of this Date, for my Accompt, for 100 Milrees payable at Usance to Jean Marino or Order, for the Value received from George Storie at 6 sh. 9 d. sterl. per Milree.

Ditto 25th.

Cash Dr. to Ship the Janet of Prestonpans, L 700. for my $\frac{3}{5}$ Shares of ditto Ship sold to Andrew Mirry for

Ditto 26th.

Voyage to Roan per the Wild Cat of Dysert, Matthew Semple Master, Dr. to sundry Accompts, L 11586: 05. for the following Goods ship'd aboard ditto Ship, and consign'd to Pierre Petite my Factor at Roan, having paid out the following Charges thereon, viz.

	lib.	sh.	d.
To Salmon for 20 Lasts, which first cost	7200	00	0
To Herrings for 30 Lasts, which first cost	3600	00	0
To Beef for 4 Lasts, which first cost	672	00	0
To Cash for Duty and Charges as per Waste-Book.	114	05	0

Ditto 27th.

Voyage, &c. as above, Dr. to Cash, L 575. for the Premium of L 10000 insured upon the foresaid Loading for my Accompt by James Middleton, which I have paid him, being $5\frac{3}{4}$ per Cent.

Ditto 29th.

Sundry Accompts Dr. to David Morison, L 1014: 7: 6. for L 1000. borrowed from him, for which I have granted Bond payable at Whitsunday next bearing Interest from this Date, as under, viz.

	lib.	sh.	d.
Per Cash for the principal Sum received	1000	00	0
Per Interest-Accompt for the Interest thereof for 3 Months, at $5\frac{3}{4}$ per Cent. per Annum.	14	07	6

George Sandilands Dr. to Cash, L 199: 10. paid his Bill on me to Andrew Maclean for

Charles Bonhame of Bourdeaux my Accompt current Dr. to Cash, L 1562: 03: 10. for 565 $\frac{1}{2}$ French Crowns remitted him in Frederick Chatto's Bill on Jacob La Fieure payable at 10 Days Sight for my own Accompt. The Value paid ditto Chatto at 55 $\frac{1}{4}$ d. sterl. per Crown.

Ditto 30th.

Cash Dr. to Husline, L 94: 10. for 1 Piece plain ditto N^o 3. 27 Ells sold to a Stranger at 5 sh. 10 d. sterl. per Ell, is

Voyage

l.	s.	d.
38		
405		
700		
11586	5	
575		
1014	7	6
199	10	
1562	3	10
94	10	

Edinburgh, February 2d. 1705.

.6
 .3 Voyage hither from Bourdeaux per the Salamander of Bor-
 rowstownness Dr to Charles Bonhame of Bourdeaux my Accompt
 current, L 1335 : 04 : 2 for as much as Ditto Bonhame has by my
 Order, and for my Account, ship'd aboard ditto Ship, Morgan Duff
 Master, consign'd to my self 9 Tuns French Wines, which, with all
 Charges, and his Provision, till on board, cost 483½ French Crowns,
 which I value here at 55¼ d. sterl. per Crown.

l.	s.	d.
1335	4	2

.1
 .5 Cash Dr to Tobacco, L 197 : 10 : 9 for 1 Hoghead ditto
 sold to George Blair, N^o 2. weighing neat 581 lib. at L 34 per Cent,

197	10	9
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Ditto 3d.

.6
 .1 Voyage to Amsterdam aboard the Virgin of Leith Dr to
 sundry Accompts, L 920 : 04 : 4 for the following Goods
 ship'd aboard ditto Ship, Peter Fogo Master, consign'd to William Van-
 dersypen of Amsterdam my Factor there, having paid and engag'd for
 the following Duty and Charges thereon, as under, viz. lib. sh. d.

.3	To Hides for 850 Salt ditto, which first cost	270 : 12 : 4
.4	To Stockings for 50 Dozen, which first cost	600 : 00 : 0
.1	To Cash for Charges (as per Waste-Book) is	9 : 12 : 0
.6	To Custom-house Accompt for the Duty of the above Goods, for which I have given my Note payable to the Collector.	40 : 00 : 0

920	4	4
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.6
 .6 Voyage, &c. as above Dr to Thomas Shilthomas.
 L 40 : 10 for the Premium of L 600 insur'd upon the foresaid Voy-
 age in the Hands of Ditto Shilthomas, the same being 6¾ per Cent.
 payable to him on Demand.

40	10	
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.3
 .1 James Carnagie Dr to sundry Accompts, L 205 : 10 : 0
 for the Principal and Interest I owed him by Bond, which I have
 paid and retir'd said Bond in Manner following, viz. lib. sh. d.

.1	To Cash paid him in Money,	91 : 10 : 0
.4	To Simon Steven for my Bill on him to ditto Carnagie, payable on Demand,	114 : 00 : 0

205	10	
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.6
 .1 Ship the Snake of Portsmouth at her Arrival at Lisbon, Dr to
 sundry Accompts, L 439 : 05. for L 350. advanced to Nicholas
 Powel on Bottomry of ditto Ship, payable to my Order at her Arrival
 there, with 25½ per Cent. for my Risque, as under, viz. lib. sh. d.

.1	To Cash for the Money paid him, being	350 : 00 : 0
.6	To Bottomry Accompt for the Risque at ditto per Cent.	89 : 05 : 0

439	5	
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Cash

Edinburgh, February 5th. 1705.

		l.	s.	d.
. 1 2	Cash Dr to Captain William Monro , L 166 : 13 : 4. receiv'd from him, as his $\frac{1}{2}$ Years Rent of my House in <i>Smith's Land</i> , presently posselt by him, and that from <i>Whitsunday</i> 1704 to <i>Martinsmas</i> thereafter. — — — — —	166	13	4
. 6 1	Wagers Accompt Dr to Cash , L 60. for so much I have waged against <i>Thomas W. angler</i> , that the <i>Scots Parliament</i> shall sit against 20th <i>May</i> next at furthest, and not to be Adjourn'd or Dissolv'd till they have Sitten full Three Weeks and more ; both of us having consign'd our Money in the Hands of <i>Gideon Shaw</i> , my Part being	60		
	Ditto 9th.			
. 4 1	Andrew Sim Dr to Cash , L 46 : 7. paid him, as the Remainder of the Price of <i>Soap</i> formerly sold me, — — —	46	7	
	Ditto 10th.			
	Sundry Accompts Dr to Linen , L 325. for 200 Elns ditto sold to <i>Robert Lauder</i> Merchant in <i>Linkithgow</i> , at 2 <i>sh.</i> $8\frac{1}{2}$ <i>d.</i> <i>sterl.</i> per Eln, cleared in Manner following, viz.			
. 1 6 2	Per Cash for the $\frac{1}{2}$ paid me down, being	162	10	0
	Per Ditto Lauder for the other $\frac{1}{2}$ payable in $\frac{2}{m}$.	162	10	0
		325		
. 7 6 1	Wines Dr to sundry Accompts , L 1677 : 04 : 2. for as much as this Day arrived from <i>Bourdeaux</i> the <i>Salamander</i> of <i>Borrowstounness</i> , <i>Morgan Duff</i> Master, out of which I have received 9 Tuns <i>French Wine</i> , which <i>Charles Bonhame</i> my Factor there ship'd for my Account, and cost with all Charges there and here, as under, viz.			
		lib.	sh.	d.
	To Voyage hither from <i>Bourdeaux</i> , per ditto Ship, for the prime Cost and Charges in <i>France</i> , formerly charg'd to the Voyage, being	1335	04	2
	To Cash for the Duty and other Charges here, as per Waste-Book: — — —	342	00	0
		1677	4	2
	Ditto 12th.			
. 6 7	Wagers Accompt Dr to Hazard Accompt , L 36. for L 3. <i>sterl.</i> waged with <i>John Moncrieff</i> on Parole against the like Sum, that the Fortrefs of <i>Gibraltar</i> , now besieg'd by the <i>French</i> and <i>Spaniards</i> , shall not be taken by them. — — —	36		
	Ditto 13th.			
. 1 7	Cash Dr to Insurance-Accompt , L 416 : 05. for so much I have insur'd upon the Ship the <i>Crocodile</i> of <i>Aberdeen</i> , from this to <i>China</i> , L 1500. for which I have receiv'd $27\frac{3}{4}$ perCent. of <i>Premium</i> from <i>Mark Pittendrick</i> Master, is — — —	416	5	
	William			

Edinburgh, February 16th. 1705.

William Vanderfypen of Amsterdam, my Accompt current
D^r to Voyage thither per the Virgin of Leith, L 1075 : 17 : 6. for
 I am this Day advised by ditto Vanderfypen, that the said Ship is safe-
 ly arriv'd there ; and that he has sold my *Hides* and *Stockings* to sun-
 dry Persons for ready Money. The neat Proceeds whereof, as per
 Accompt of Sales (after deducing the Charges and his Provision) a-
 mount to 956½ Guilders, which I value at 22½ *d. sterl. per* Guilder,
 and which he orders me to draw for at Conveniency, the Sum being

1075 17 6

**Sundry Accompts D^r to William Vanderfypen of Amster-
 dam, my Accompt current, L 404 : 00 : 1.** for my Bill on him
 payable at Usance to *Magnus Merrylies* or Order, for 343½ Guilders,
 at 23½ *d. sterl. per* Guilder, for the Value receiv'd from ditto Merry-
 lies in Goods and Money, as under, viz.

Per Sugar for 365¼ lib. unrefined ditto at } *lib. sh. d.*
 L 20 : 05 : 6. per Cent. } 74 : 01 : 1

Per Cash for the Remainder paid me, being 329 : 19 : 0

404

N. B. We shall here Journalize the above Two Posts in one,
 by making Sundry Accompts Debtors to Sundry Ac-
 compts, only to give a Specimen of that Way of Journali-
 zing, that the Reader may practise it, when he has much
 greater Variety and Intermixture of Debtors and Creditors
 than in this Case, which happens in the Course of Trade, & may
 by this Way prevent a great many different Posts in the Journal.

Sundry Accompts D^r to Sundry Accompts, L 1479 : 17 : 7.
 for as much as I have this Day Advice from *William Vanderfypen*
 my Factor at *Amsterdam*, that the Ship the *Virgin of Leith* is arrived
 there, that he has received and sold my *Hides* and *Stockings* for ready
 Money, and sent me *Accompt Sales*, the neat Proceeds whereof
 being 956½ Guilders, he allows me to draw for as Occasion offers :
 In Consequence whereof I have this Day valued my self on him for
 345½ Guilders at 23½ *d. sterl. per* Gl^r. to the Order of *Magnus Merrylies*
 from whom Value in *Sugar* and *Money* rec^d as under, viz.

Per W. Vanderfypen of Amsterdam, my Accompt current for }
 the above 956½ which I value at 22½ *d. sterl. per* Gl^r. is } 1075 : 17 : 6

Per Sugar for 365¼ lib. of unrefin'd ditto rec^d from ditto }
Merrylies in part of above Bill at L 20 : 5 : 6. per Cent. } 74 : 01 : 1

Per Cash received from ditto *Merrylies* in full of Bill. 329 : 19 : 0

To Voyage to Amsterdam per Virgin of Leith for the above }
 neat Proceeds, being 956½ Guilders, at 22½ *d. sterl.* } 1075 : 17 : 6

To W. Vanderfypen of Amsterdam my Accompt current for }
 343½ drawn on him as above to *M. Merrylies* at 23½ *d. st.* } 404 : 00 : 1

1479 17 7

Charles

Edinburgh, February 16th. 1705.

		l.	s.	d.
.3 7	Charles Bonhame of Bourdeaux my Accompt current D ^r to John Duncanson, L 418 : 02 : 6. for 150 Crowns remitted to ditto Bonhame in ditto Duncanson's Bills on Maurice Moliere, at 14 Days Sight; the Value whereof I am to pay ditto Duncanson on Demand at 55 $\frac{3}{4}$ d. sterl. per Crown. — — —	418	2	6
.6 1	Thomas Shilthomas D ^r to Cash, L 40 : 10. paid him in full of the Premium of Insurance I owed him. — — — Ditto 17th. — — —	40	10	
.7 7	Isaac Forrest D ^r to Insurance Accompt, L 750. for so much I have intured upon the Ship and Cargo of the May-Flower of Innerkeithing (ditto Forrest Master) L 5000. from this to Alicant, for the Premium of 15 per Cent. payable by him on Demand. — — — Ditto 19th. — — —	750		
.8 1	Ship the Alexander of Leith at her Arrival in Virginia, D ^r to sundry Accompts, L 583 : 15. for so much lent to Laurence Auchinleck upon Bottomry of his said Ship, payable to me or my Order, at her safe Arrival there, with 16 $\frac{1}{2}$ per Cent. for my Risque, as under, viz. lib. sh. d.			
.1 6	To Cash for the principal Sum lent and paid him. 500 : 00 : 0 To Bottomry Accompt for the Risque thereof } 83 : 15 : 0 at ditto per Cent. — — —			
	Ditto 20th. — — —	583	15	
.1 7	Cash D ^r to Sugar, L 56 : 06 : 3. for 250 lib. ditto sold to Matthew Haliday at L 22 : 10 : 6. per Cent. for ready Money, being	56	6	3
.8 5	Pierre Petite of Rean, my Accompt of Goods D ^r to Voyage thither per the Wild Cat of Dylert, L 12161 : 05. for as much as I have Advice from ditto Petite, that he has received from on Board ditto Ship my Salmon, Herrings and Beef, all in good Order, and well conditioned, which, with the Premium of Insurance and other Charges, cost me here in all, — — —	12161	5	
.5 7	Accepted Assignations D ^r to Isaac Forrest, L 750. for his Bill on Alexr. Stodart rec ^d in full of what he owed me for Insurance. — — — Ditto 22d. — — —	750		
.8 1	Laurence Tod my Accompt of Barley to be delivered me D ^r to sundry Accompts, L 1026 : 13 : 4. for 100 Bolls ditto bought from him upon Forehand Bargain, at L 10 : 05 : 4. per Boll, to be delivered me against the 4th of May next, (as per Contract) whereupon I have already advanc'd him, L 17 sterl. to be repaid me with L 5 sterl. of Penalty in case of Failure. lib. sh. d.			
.1 8	To Cash for the said Advance, being — — — 204 : 00 : 0 To ditto Tod (his proper Accompt) for the Remainder to be paid at Delivery. } 822 : 13 : 4	1026	13	4

Sun.

Edinburgh, February 23d. 1705.

Sundry Accompts D^r to German Waterfon his Account
of **Wheat** to be delivered him, L 1095 : 13 : 1. for 94 $\frac{1}{4}$ Bolls ditto
sold him upon *Forehand Bargain*, to be delivered against the 20th April
next at L 11 : 12 : 6. per Boll, in Pursuance whereof he has advanc'd
me 200 Merks, to be repaid him, together with L 6 sterl. of Penalty
in case of Failure. lib. sh. d.

Per **Cash** for the said Advance received from him. 133 : 06 : 8

Per ditto **Waterfon** (his proper Account) for the

Remainder payable at Delivery. 962 : 06 : 5

Ditto 24th.

Cash D^r to accepted Assignations, L 38. received from James
Jamison, in full of the Bill John Aitken gave me on him. 38

Ditto 27th.

Sundry Accompts D^r to Wines, L 3333. for the following 7
Tuns French D^c. sold to the following Persons, as under, viz. lib. sh. d.

Per James Wardlaw for 5 $\frac{1}{4}$ Tuns at L 40 sterl. } 2520 : 00 : 0
per Tun, payable in 3 Months. — — —

Per Frederick Hamilton for $\frac{1}{2}$ Tun at L 38 sterl. } 228 : 00 : 0
per Tun, payable in 4 Months. — — —

Per Andrew Sim for 1 $\frac{1}{4}$ Tun at L 39 sterl. per } 585 : 00 : 0
Tun, payable in 2 Months. — — —

Duncan Mackenzie D^r to Allan Mortimer of Lisbon my
Account current, L 215 : 05 : 6. for 54 $\frac{1}{2}$ Milrees ditto Mortimer
has remitted to me for my own Account, in his own Bill on ditto
Mackenzie, payable at $\frac{1}{2}$ Usance, which he has this Day accepted,
the Exchange being 6 sh. 9 d. sterl. per Milree. 215 5 6

Sundry Accompts D^r to Soap, L 27. for 3 Firkins ditto sold
to John Stockjobber at L 9 per Firkin, whereof $\frac{1}{2}$ is paid, and the other
resting, as under, viz. lib. sh. d.

Per **Cash** for the Half received, being — — 13 : 10 : 0

Per ditto **Stockjobber** for the other $\frac{1}{2}$ payable in $\frac{1}{mo}$. 13 : 10 : 0

Cash D^r to accepted Assignations, L 750. received from A-
lexander Forrest in full of the Precept Isaac Forrest formerly gave me
on him. 750

March 2d.

Promise Account D^r to conditional Account, L 60. so
much promised James Carnagie, on Condition he shall procure me
an Act of the Privy Council, for erecting a Manufactory for mak-
ing New-fashion'd Hangings, for 19 Years, prohibiting others dur-
ing that Time. 60

R

Allan

Edinburgh, March 3d. 1705.

		l.	s.	d.
.3 1 6	Allan Mortimer of Lisbon my Accompt current Dr. to Ship the Snake of Portsmouth, at Arrival there, L 439 : 5. for as much as he advises me that <i>ditto</i> Ship is safe arrived there, on which I advanced formerly L 350. on Bottomry, for 25½ per Cent. for my Risque: And that he has by my Order received 109½ Milrees for the said principal Sum and Interest, which at 6 sh. 8 d. sterl. per Milree, is	439	5	
	Ditto 5th.			
.1 7	Cash Dr. to Wines, L 216. for half a Tun French ditto sold at L 36 sterl. per Tun, is	216		
.9 8	Pierre Petite of Rean my Accompt current Dr. to ditto Petite, my Accompt of Goods, L 12729 : 02 : 4. being further advised by him, that he has sold to sundry Persons for my Accompt my Salmon, Herrings and Beef for ready Money. The neat Proceeds whereof (after all Charges and his Provision are deduced) amounteth to 4566½ French Crowns, which I value at 55½ d. st. per Crown.	12729	2	4
	Ditto 6th.			
.9 9	Promise Accompt Dr. to conditional Accompt, L 36. so much promised Andrew Sim, providing he shall procure me a Protection for the Person of my Friend William Wallace for 4 Years, which I do merely out of Kindness to <i>ditto</i> Wallace.	36		
	Ditto 9th.			
.9 1	James Bussendorf my Accompt of Oats to be delivered me Dr. to sundry Accompts, L 3500. for 500 Bolls Oats bought from him on Forehand Bargain, at L 7. per Boll, to be delivered me in Two Months under the Penalty of L 40. I having advanced him 500 Merks in Prospect of the said Bargain, to be repaid me with the said Penalty in case of Failure, as under, viz.			
.1 9	To Cash for the Money advanced him, being	333	06	8
	To ditto Bussendorf (his proper Accompt) for the Remainder payable to him at the Delivery in the Terms foresaid,	3166	13	4
		3500		
.1 10 3	Sundry Accompts Dr. to James Wardlaw, L 2520. received from him in full of the 5¼ Tuns French Wines formerly sold him, having allowed him Rebatement on the whole for Three Months, at 8¼ per Cent. per Annum, viz.			
	Per Cash for the Money receiv'd, being	2466	01	01
	Per Profit and Loss for the Discount at <i>ditto</i> per Cent.	53	18	11
		2520		
	Cash			

Edinburgh, March 10th. 1705.

Cash Dr^e to Sundry Accompts, L 897 : 00 : 8. received, as
under, viz. lib. sh. d.

To **Sugar** for 115½ lib. ditto sold to *Cornelius Neill* }
son at L 22 : 11 : 6. per Cent. ——— } 26 : 01 : 8

To **Linen** for 505 Ells ditto sold to *Quintin Adams*, }
at 2 sh. 7 d. sterl. per Ell. ——— } 785 : 15 : 0

To **Accepted Assignations** received from *George Sharp* in full of *Benjamin Borthwick's* Bill on him. } 88 : 04 : 0

Ditto 12th.

Conditional Account Dr^e to Promise Account, L 60. *James Carnagie* having acquainted me, that he cannot prevail in procuring me an Act for erecting the Manufactory, so I am free from my Promise, which was to pay him L 5 sterl. in case of Performance.

Ditto 13th.

Sundry Accompts Dr^e to Andrew Sim, L 585. received from him in full of 1¼ Tun *French Wine* formerly sold him, allowing Rebatement for Two Months at 6½ per Cent. per annum, as under, viz. lib. sh. d.

Per **Cash** for the neat Sum received, being 578 : 14 : 7

Per **Profit** and **Loss** for the Discount at ditto per cent. 6 : 05 : 5

Ditto 15th.

Cash Dr^e to accepted Assignations, L 215 : 05 : 7. received from *William Webster*, in full of the Precept *James Thomson* gave me on him ———

Ditto 16th.

Cash Dr^e to Duncan Mackenzie, L 215 : 05 : 6. received in full of the Bill *Allan Mortimer* of *Lisbon* formerly sent me on him. ———

Ditto 17th.

Cash Dr^e to Allan Mortimer of Lisbon my Account current, L 449 : 16 : 6. for my Bill on him, for my Account, to the Order of *Peter Cromarty* at Usance, for 109½ Milrees, the Value received from *Frank Toward* at 6 sh. 10 d. per Milree, ———

Ditto 19th.

Promise Account Dr^e to James Bowie, L 100. so much promised to ditto Bowie my Uncle gratis, to help him to prosecute his Suit at Law, and that against 1st June next. ———

Ditto 20th.

Sundry Accompts Dr^e to Alines, L 690. for 1½ Tun ditto sent to *Abraham Lothian* in *Kennoway* by his Order, for which he is to pay L 36 sterl. per Tun, he having only paid me the Excise (over and above the agreed Price) which I had formerly paid the Collector, as under. lib. sh. d.

Per ditto **Lothian** for the said Price payable in —^{mo.} 648 : 00 : 0

Per **Cash** for the Excise received as above, being 42 : 00 : 0

Con

Edinburgh, March 22d. 1705.

.9 1	Conditional Accompt Dr: to Cash, L 36. so much paid Andrew Sim, being obliged to it by Promise, he having procured me a Protection for my Friend William Wallace for 4 Years, — — — — —	36		
	Ditto 23d.			
.1 6	Cash Dr to Wagers Accompt, L 40. so much received from Malcolm M'Gibbon in Wager, L 40. for which I am to pay him the Double, if the Ship The Two Turtles of Kirkcudbright does not arrive here against the 30th Instant, — — — — —	40		
	Ditto 24th.			
.10 1 9	James Bowie Dr to Promise Accompts, L 100. because he has highly disoblig'd me; therefore I reile from my Promise (which was but a gratuitous and verbal one) and have signified so much to him, — — — — —	100		
	Ditto 26th.			
.10 1 9	Voyage from Roan to Amsterdam per the Thunderer of Thoulon, Dr to Pierre Petite of Roan my Accompt current, L 4237 : 04 : 3. for as much as ditto Petite advises me by his Letter of the 16th Instant, that according to my Order and for my Accompt, he has bought and ship'd aboard ditto Ship these following Goods, consign'd to William Vandersypen my Factor at Amsterdam, paying thereupon the following Charges, viz. lib. sh. d.			
	45 Dozen French Hats at 22 Crowns per Doz. the } Exchange being at 55 $\frac{1}{4}$ d. sterl. per Crown, is } 2734 : 17 : 6			
	60 Dozen Jessamine Gloves at 6 $\frac{1}{2}$ Crowns per Doz. } at ditto per Crown, is } 1077 : 07 : 6			
	4 large Plates of Looking-Glasses, 36 Inches each, } at 25 Crowns per Piece, at ditto per Crown, is } 276 : 05 : 0			
	Charges in France 53 $\frac{5}{8}$ Crowns paid by him, } which at ditto per Crown, is } 148 : 14 : 3			
	1533 $\frac{5}{8}$ Crowns in all at 55 $\frac{1}{4}$ d. sterl. per Crown, is	4237	4	3
	Ditto 27th.			
.1 1 9	Cash Dr to Pierre Petite of Roan my Accompt current, L 2812 : 10. for 1000 French Crowns drawn on him for my Accompt, payable at $\frac{1}{2}$ Usance, to James Guthrie or Order, for Value received, at 56 $\frac{1}{4}$ d. sterl. per Crown, is — — — — —	2812	10	
	Ditto 30th.			
.1 1 9	Cash Dr to John Stockjobber, L 13 : 10. received in full of what he owed me for Soap formerly sold him. — — — — —	13	10	
.5 1 10	George Sandilands Dr to Abraham Lothian, L 648. for my Bill upon ditto Lothian in Kennoway, payable at 10 Days Sight, to the Order of ditto Sandilands in Aberdeen, which I have sent him to Accompt, — — — — —	648		

Wheat

Edinburgh, April 2d. 1705.

Wheat Dr. to Dintian Disolson, L 1011. for 84½ Bolls ditto bought from him at L 12. per Boll, payable at Whitsunday next.

Custom-house Accompt Dr. to Cash, L 40. paid the Collector what I owed for Custom and Duty on the Voyage to Amsterdam, and have taken up my Note.

Peter Wilkinson of London his Accompt of Goods Dr. to Cash, L 170. for as much as this Day arriv'd here the *Mermaid* of Plymouth, Richard Praves Master, from on board of which I have received the following Goods, consign'd to me by ditto Wilkinson, to be disposed of for his Accompt at the current Prices, being all marked and numbred, as per Bill of Loading and Invoice, viz.

- 2 Bales Broad-Cloath, containing 46 Ells in each.
- 10 Chests Crown-Glass for Pictures.
- 1 Box containing 4 Dozen fine Flutes.
- 1 Cabinet, Table and Stands of Jappan'd Work, with a large Looking-Glass conform.

Whereupon I have paid the following Charges, viz. lib. sh. d.

Freight.	60 : 00 : 0
Custom.	90 : 00 : 0
Shoar-Dues, Portage, and other petty Charges.	20 : 00 : 0

April 3d.

Charles Bonhame of Bourdeaux my Accompt current Dr. to William Vandersypen of Amsterdam, my Accompt current, L 687 : 10. ditto Bonhame having advised me, that he has by my Order, and for my Accompt, drawn on ditto Vandersypen 250 French Crowns, at 50 Stivres per Crown, payable to Ludovicus D'arfey or Order at ½ Usance, the same being 625 Guilders, which, reckoning here 55 d. sterl. per Crown, or 22 d. sterl. per Guilder, amounts to

Sundry Accompts Dr. to Voyage from Roan to Amsterdam per the Thunderer of Thoulon, L 4237 : 04 : 3. for as much as ditto Vandersypen advises me that he has received from on board ditto Ship the Goods which Pierre Petite of Roan ship'd thither for my Accompt in good Order: As also that he has sold the 45 Dozen of Hats upon Time for 2500 Guilders, the rest of the Goods remaining on his Hand unfold, as under, viz.

Per ditto Vandersypen my Accompt of Sales }
for the above Hats, sold for 2500 Guilders, } 2812 : 10 : 0
which at 22½ d. sterl. per Guilder, is

Per ditto Vandersypen my Accompt of Goods }
for the remaining Goods unfold, which (after } 1424 : 14 : 3
deducing the preceeding Sum from that where- }
with the Voyage was charg'd) will amount to

S

Earl

I. 1011

40

170

687 10

4237 4 3

Edinburgh, April 5th. 1705.

7 1	Wines D ^r to Cash, L 48. for the further Charges paid out on the Wines from <i>Bordeaux</i> , amounting (as per Waste-Book) to	48	0	0
	Ditto 6th.			
11 10	Earl <i>Mareschal</i> D ^r to Peter <i>Wilkinson</i> of London his Account of Goods, L 540. for a Cabinet, Table, and Stands, with a large Looking-Glass, sold to his Lordship for the Account of ditto <i>Wilkinson</i> , being valued in all at L 45 sterl. payable in	540		
	Ditto 7th.			
11 1	Peter <i>Wilkinson</i> of London his Account current D ^r to Sundry Accounts, L 3043 : 08. for the following Goods bought and ship'd by his Order, and for his Account, aboard the Owner's Good-Will of <i>Leith</i> , Patrick <i>Baptie</i> Master, for London, consigned to himself, paying thereupon the following Charges, viz. lib. sh. d.			
8	To Laurence <i>Cod</i> for 500 Ells <i>Galloway</i> white Plaiden, bought of him at 11 d. sterl. per Ell, payable in one Month.	275	00	0
4	To <i>Salmon</i> for 7 Lafts (being of the same I had from <i>Aberdeen</i>) at L 32. per Barrel.	2688	00	0
1	To Cash for Custom and other Charges, as per Waste-Book.	74	18	0
11	To Provision Account for my Provision of L 275. as the Price of the above Plaiden, at 2 per Cent,	5	10	0
	Ditto 9th.	3043	8	
11	Sundry Accounts D ^r to William <i>Vandersypen</i> of Amsterdam my Account of Goods, L 1462 : 10. for as much as I am further adviled by him that he has sold the Remainder of my Goods sent him from <i>Roan</i> , in Manner following, viz. lib. sh. d.			
7 11	Per ditto <i>Vandersypen</i> my Account of Sales, for 4 Plates Looking-Glasses sold to sundry Persons for 300 Gl ^r . payable in ¹ / _{mo} , at 22 ¹ / ₂ d. st. per Gl ^r .	337	10	0
	Per ditto <i>Vandersypen</i> my Account current, for 60 Doz. Gloves which he takes to himself at 1000 Guilders, after his Charges and Provision are deduc'd, payable on Demand at d. per Gl ^r .	1125	00	0
	Ditto 10th.	1462	10	
4 1 0	Peter <i>Winchester</i> D ^r to sundry Accounts, L 5736. paid him as the equal Half of the Goods sold me, he having allow'd me Rebate meat for ¹ / _{mo} , at 5 ¹ / ₄ per Cent. per Annum, as under, viz. lib. sh. d.			
	To Cash for the neat Sum paid him, being	5708	13	0
	To Profit and Loss for the Discompt, as above.	27	07	0
	Ditto 11th.	5736		
11 9	<i>Wool</i> D ^r to James <i>Puffendorf</i> , L 1006 : 17 : 6. for 8 Packs ditto, weighing neat, as per Waste-Book, 167 Stone 13 lib. bought from him at L 6. per Stone, payable at Lambasts next.	1006	17	6
	Cash			

Edinburgh, April 14th. 1705.

		l.	s.	d.
.1	Cash Dr to Robert Lauder, L 162 : 10. received from him			
.6	in full	162	10	
	Ditto 16th.			
.12	Edward Keil Dr to Peter Wilkinson of London his Accompt			
.11	current, L 1908. for L 150 st. drawn on ditto Wilkinson for his own			
	Accompt, payable to the Order of Michael Middlemass, at 6 per cent.			
	of Exchange; the Value whereof ditto Keil is to pay to me on De-			
	mand, being	1908		
	Ditto 17th.			
.12	Goods from London in the flaming Mountain of White-			
.1	haven Dr to sundry Accompts, L 584 : 05 : 9. for the following			
	Goods received this Day from on Board ditto Ship, Edward Seymour			
	Master, arriv'd from London, which Peter Wilkinson sent me by my			
	Order, and for my Accompt, viz.			
.12	To Peter Wilkinson of London my Accompt			
	current, for 4 Pieces Cambrick, 6 Pieces Seys, and			
	4 Picces Musline, of Measure, Price, and Charges, as	529	15	9
	per Waste-Book, in all being L 44 : 02 : 11 1/4 sterl. is			
.1	To Cash for Charges here, as per Waste-Book.	54	10	0
		584	5	9
	Ditto 20th.			
.1	Cash Dr to sundry Accompts, L 381 : 10. so much received,			
	as under, viz.			
.3	To James Wardlaw received in full of the			
	Soap formerly sold him.	50	00	0
.5	To John Trotter, received from him in full of			
	Linnen.	331	10	0
		381	10	
	Ditto 21st.			
.12	John Creighton Dr to Peter Wilkinson of London his Ac-			
.10	compt of Goods, L 225. for 5 Chests Crown Glafs sold to ditto			
	Creighton, for Accompt of ditto Wilkinson, at L 45. per Chest, pay			
	able in 4 Months.	225		
	Ditto 23d.			
.12	Peter Wilkinson of London my Accompt current Dr to			
.11	ditto Wilkinson his Accompt current, L 529 : 15 : 9. for			
	L 44 : 02 : 11 1/4 st. remitted him in my own Bill on himself, payable			
	to himself at par of Exchange, being	529	15	9
	Ditto 24th.			
.1	Cash Dr to Goods from London, &c. L 73 : 02. for 1 Piece			
.12	Musline of the Goods sent me from London, sold to Ebenezer Durwell			
	for ready Money, measuring 21 1/2 Ells at 5 sh. 8 d. sterl. per Ell, is	73	2	

German

Edinburgh, April 27th. 1705.

			I.	S.	D.
.8	German Paterson his Account of Wheat to be delivered him Dr. to sundry Accounts, L 1095 : 13 : 1. for 84½ Bolls ditto delivered him at L 11 : 12 : 6. per Boll, in Performance of our Fore-hand Bargain, he having dispensed with 10 Bolls short of the Number agreed on at the Rate they cost himself, as under. lib. sh. d.				
10	To Wheat for the said 84½ Bolls delivered him } 979 : 08 : 1				
.8	To ditto Paterson (his proper Account) for the } 116 : 05 : 0				
	said 10 Bolls retain'd, at ditto per Boll.		1095	13	1
	Ditto 28th.				
	Sundry Accounts Dr. to John Creighton, L 225. received from him in full of the Goods sold him for Account of Peter Wilkinson of London, having rebated him 6 per cent. per Annum for Four Months for present Money, viz. lib. sh. d.				
.1	Per Cash for the neat Sum received, being 220 : 11 : 9				
10	Per Peter Wilkinson of London his Account } 4 : 08 : 3				
12	of Goods for the above Rebate.		225		
.1	Cash Dr. to Edward Keil, L 1908. received in full of the Bill on London.		1908		
12					
	May 1st.				
.3	James Wardlaw Dr. to Peter Wilkinson of London his Account of Goods, L 414. for a Bale of Broad Cloath belonging to ditto Wilkinf. n, sold to ditto Wardlaw, containing 46 Ells at 15 sh. sterl. per Ell, payable in 2 Months.		414		
10					
	Ditto 3d.				
.1	Cash Dr. to Goods from London, L 216 : 03. for 3 Pieces Mu- sline sold to Herbert Lafreeze, containing 65½ Ells at 5 sh. 6 d. sterl. per Ell, for ready Money.		216	3	
12					
	Ditto 4th.				
12	Barley Dr. to sundry Accounts, L 1581 : 01 : 4. for 100 Bolls ditto received from Laurence Tod, in Performance of our Fore-hand Bargain, at L 10 : 05 : 4. per Boll, with 54 Bolls more, which I accept of at the same Rate with the former, viz. lib. sh. d.				
.8	To ditto Tod my Account of Barley to be de- } 1026 : 13 : 4				
	livered me for the said 100 Bolls received } at ditto Price, as above.				
.8	To ditto Tod (his proper Account) for the other } 554 : 08 : 0				
	54 Bolls, as above.		1581	1	4

Lau.

Edinburgh, May 5th. 1705.

			I.	s.	d.
.8	Laurence Tod Dr to sundry Accompts, L 1377:01:4. paid what I owed him for Barley delivered me, in Money, and by Affignation, as under, viz.	lib. sh. d.	1377	I	4
.1	To Cash for the ready Money paid him,	530:19:11			
.8	To German Paterson for my Precept or Affignation on him delivered to ditto Tod, being for	846:01:05			
.10	Peter Wilkinson of London his Accompt of Goods Dr to sundry Accompts, L 954. for as much as I have accepted of the Proposal made me by ditto Wilkinson, by his Letter of the 1st Inst, and adviled him thereof, viz, To secure him the outstanding Debts on his Accompt for 6 per cent, the said Debts amounting to L 954, for which his Accompt current must have Credit, deducing the said 6 per cent, as under, viz.	lib. sh. d.	954		
.11	To ditto Wilkinson his Accompt current, for the neat Sum due him,	896:15:3			
.10	To Profit and Loss for my Allowance at ditto per cent.	57:04:9			
	Ditto 6th.				
.1	Cash Dr to Peter Wilkinson of London his Accompt of Goods, L 590:8. for 4 Dozen fine Flutes sold to John Hire, at 20 sh. 6 d. sterl. per Piece.		590	8	
	Ditto 7th.				
.1	Cash Dr to Earl Marischal, L 540. received from Mr. David Cowpar, in full Payment of the Cabinet, Table, Stands, and Looking-Glass, sold his Lordship formerly for Accompt of Peter Wilkinson.		540		
	Ditto 8th.				
.1	Cash Dr to Barley, L 1000. for 100 Bolls ditto sold to Alexander Johnston for ready Money, at L 10. per Boll, is		1000		
.12					
	Ditto 11th.				
	Sundry Accompts Dr to Wagers Accompt, L 72. for as much as I have gain'd the Wager from John Moncreiff, and so he has paid me L 3 sterl. by Reason certain Advice has come last Post, that the Siege of Gibraltar is raised.	lib. sh. d.	72		
.1	Per Cash for the Sum gain'd and receiv'd, being	36:00:0			
.7	Per Hazard Accompt for what was in Peril before the Wager was determined (this Accompt of Hazard having formerly got Cr. for my Share in Peril)	36:00:0			
.6					
	Ditto 12th.				
.8	Laurence Tod Dr to Cash, L 275. paid him in full of the Plaiden formerly bought for Accompt of Peter Wilkinson.		275		
.1					

T

William

Edinburgh, May 13th. 1705.

BALANCE

Edinburgh, May 17th. 1705.

B A L A N C E.

Peter Wilkinson of London his Accompt of Goods D^r to ditto Wilkinson his Accompt current, L 1092 : 10. for so much I find I am owing him (at the ballancing of my Books) as his Factor, of neat Proceeds, after all the Goods for his Accompt are disposed of.

1092 10

Profit and Loss D^r to Sundry Accompts, L 108 : 12 : 9 for so much I find at the ballancing of my Books, I have lost upon the following Accompts the Sums following, as under.

	lib.	sh.	d.
To Interest-Accompt for the Sum lost thereon.	14	07	06
To Promise-Accompt for the Sum lost thereon.	36	00	00
To Wheat for the Sum lost thereon.	31	11	11
To Barley for the Sum lost upon 100 Bolls sold	26	13	04

108 12 9

Sundry Accompts D^r to Profit and Loss, L 5368 : 14 : 2. for so much I find at the ballancing my Books, I have gain'd upon the following Accompts the Sums following, viz.

	lib.	sh.	d.
Per Ship the Janet of Prestonpans, for the Sum gain'd by the Sale of my Share therein.	33	06	08
Per Linen for the Sum gain'd (all being sold)	99	05	00
Per Musline for the Sum gain'd (all being sold)	21	09	00
Per Allan Mortimer of Lisbon my Accompt current for the Sum gain'd by Exchange; the Money in his Hands being compted for	8	19	09
Per Soap for the Sum gain'd, all being sold.	22	06	00
Per Salmon for the Sum gain'd all being sold	278	00	00
Per Tobacco for the Sum gain'd, all being sold	118	08	10
Per Voyage to Amsterdam aboard the Virgin of Leith, for the Sum gain'd thereon.	115	03	02
Per Bottomry-Accompt for the Sum gain'd.	173	00	00
Per Wagers Accompts for the Sum gain'd.	16	00	00
Per Sugar for the Gain (all being sold) with $\frac{1}{4}$ lib. that held out more than the Weight.	8	06	10
Per Wines for the Sum gain'd, all being sold.	2513	15	10
Per Insurance-Accompt for the Sum gain'd	1166	05	00
Per Pierre Petite of Roan my Accompt of Goods for the Sum gain'd thereon	567	17	04
Per William Vanderlypen of Amsterdam my Accompt of Goods for the Sum gain'd	37	15	09
Per Provision-Accompt for the Sum gain'd,	51	15	09
Per Goods from London for the Sum gain'd on all the Musline sold, after having deduced the Charges of the whole Goods out of d ^o sold	136	19	03

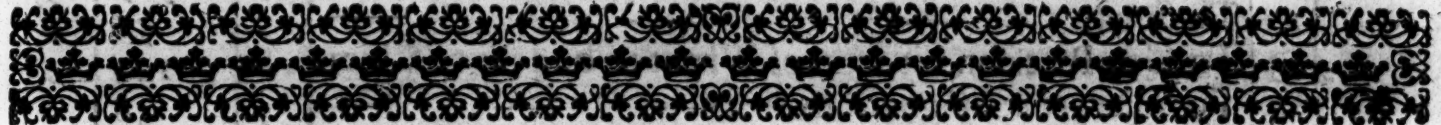
Profit

5368 14 2

Edinburgh, May 17th. 1705.

		l.		s.	d.
10	Profit and Loss Dr to Stock, L 5325 : 02 : 10. for so much	5325	2	10	
2	I have gain'd in 4½ Months Trading, being				
12	Balance Dr to sundry Accompts, L 31922 : 05 : 5. for so much I find at the balancing of my Books, there is owing to me upon the following Accompts the Sums following, viz. lib. sh. d.	31922	5	5	
1	To Cash for the whole of my ready Money,	13173	17	8	
2	To House in Smith's New-Land, for what it cost,	5333	06	8	
2	To Capt. William Monro he owes me,	166	13	4	
2	To Mungo Maxwell for what he owes me,	159	11	9	
3	To James Carnagie for what he owes me,	345	00	0	
7	To William Vanderhyphen of Amsterdam my Accompt current for 3787½ Guilders due by him to me as my Factor at 22½ d. st. per Guilder	4259	07	5	
8	To Ship the Alexander of Leith at her Arrival in Virginia, what she owes me, being not yet arriv'd	583	15	0	
8	To Frederick Hamilton for what he owes me,	228	00	0	
9	To Pierre Petite of Roan my Accompt current for 2032½ Crowns due by him to me, as my Factor, which I value at 55½ d. st. per Crown	5679	08	1	
11	To Wool for 167 Stone, 13 lib. at L 6. per Stone, all being unfold,	1006	17	6	
12	To Goods from London for 4 Ps Cambrick, 6 Ps Seyes remaining unfold, valued at prime Cost.	432	00	0	
12	To Barley for 54 Bolls unfold, at L 10 : 5 : 4.	554	08	0	
		31922	5	5	
	Sundry Accompts Dr to Balance, L 31922 : 5 : 5. for so much I find at the closing of my Books, I am owing upon the following Accompts (Stock excepted) the Sums following, lib. sh. d.				
2	Per Stock for the whole of my Estate at present,	19718	13	9	
3	Per Charles Bonhame of Bourdeaux my Accompt current for 83½ French Crowns due by me to him, at 50½ d. st. per Crown.	208	07	7	
4	Per Peter Winchesteer for what I owe him.	5736	00	0	
5	Per William Watson for what I owe him,	252	00	3	
5	Per George Sandilands for what I owe him,	1546	10	0	
5	Per David Morison for what I owe him,	1014	07	6	
7	Per John Duncanson for what I owe him,	418	02	6	
9	Per James Hufendorf for what I owe him,	633	10	10	
10	Per Nintan Nicolson for what I owe him,	1011	00	0	
11	Per Peter Wilkinson of London his Accompt current, for what I owe him as his Factor,	1383	13	0	
12		31922	5	5	
	Follows				

1000	1000	To Stock
100	100	To Linen
107	107	To Tobacco
402	402	To Alan Morton of London my Account current
700	700	To Ship the Jar of Perfumery
1000	1000	To David Johnston
91	91	To Martin
107	107	To Tobacco
100	100	To Captain William Morris
100	100	To Linen
118	118	To Insurance Account
100	100	To Wm Vandenburgh of Amsterdam my Account



*Follows the Leger, N^o I. Transported from the
preceeding Journal.*



42	42	To Wm's Account
40	40	To Peter's Part of Kohn my Account current
1012	1012	To John Stockbridge
13	13	To Robert Laidlaw
100	100	To John's Account
381	381	To Goods from London &c
77	77	To John's Account
230	230	To Edward Kohn
1908	1908	To Goods from London &c
220	220	To Peter Wilkinson of London his Account of Goods
100	100	To Peter Wilkinson
730	730	To Peter Wilkinson
1000	1000	To Peter Wilkinson
30	30	To Peter Wilkinson
394	394	To Peter Wilkinson
200	200	To Peter Wilkinson

I

Edinburgh.

1705.

Jan^y

	Cash	Dr.	F ^o .	l.	s.	d.
1	To Stock	—	2	7200	0	
12	To Linen	—	2	160	0	
15	To Tobacco	—	5	107	12	9
23	To Allan Mortimer of Lisbon my Accompt current	—	3	405	0	
25	To Ship the Janet of Prestonpans	—	3	700	0	
29	To David Morison	—	5	1000	0	
30	To Musline	—	2	94	10	
Feb ^y	2 To Tobacco	—	5	197	10	9
	5 To Captain William Monro	—	2	166	13	4
	10 To Linen	—	2	162	10	
	13 To Insurance-Accompt	—	7	416	5	
	16 To Wm Vanderfypen of Amsterdam my Acc ^t current	—	7	329	19	
	20 To Sugar	—	7	56	6	3
	23 To Ger. Paterfon his Acc ^t of Wheat to be deliver'd him	—	8	133	6	8
	24 To Accepted Assignations	—	5	38		
	27 To Soap	—	4	13	10	
	— To Accepted Assignations	—	5	750	0	
March.	5 To Wine	—	7	216	0	
	9 To James Wardlaw	—	3	2466	1	1
	10 To sundry Accompts	—	—	897	0	8
	13 To Andrew Sim	—	4	578	14	7
	15 To Accepted Assignations	—	5	215	5	7
	16 To Duncan Mackenzie	—	8	215	5	6
	17 To Allan Mortimer of Lisbon my Accompt current	—	3	449	16	6
	20 To Wine	—	7	42	0	
	23 To Wagers Accompt	—	6	40	0	
	27 To Pierre Petite of Roan my Accompt current	—	9	2812	10	
	30 To John Stockjobber	—	9	13	10	
April.	14 To Robert Lauder	—	6	162	10	
	20 To Sundry Accompts	—	—	381	10	
	24 To Goods from London, &c.	—	12	73	2	9
	28 To John Creighton	—	12	220	11	9
	— To Edward Keil	—	12	1908	0	
May.	3 To Goods from London, &c.	—	12	216	3	
	6 To Peter Wilkinson of London his Accompt of Goods	—	10	590	8	
	7 To Earl Mareschal	—	11	540	0	
	8 To Barley	—	12	1000	0	
	11 To Wagers Accompt	—	6	36	0	
	14 To James Wardlaw	—	3	394	0	
	— To Peter Wilkinson of London his Accompt of Goods	—	10	200	0	

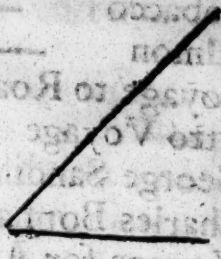
Summa

25599 12 5

Edinburgh.

1705.		Cash	Cr.	F ^o .	l.	s.	d.
Jan ^y	2	By Hides		3	270	12	4
	5	By Soap		4	46	7	
	8	By Stockings		4	600	0	
	11	By Tobacco		5	100	0	
	20	By Salmon		4	16	0	
	26	By Voyage to Roan aboard the Wild Cat of Dysart		5	114	5	
	27	By ditto Voyage		5	575	0	
	29	By George Sandilands		5	199	10	
	—	By Charles Bonhame of Bourdeaux my Acc ^t current		3	1562	3	10
Febr ^y	3	By Voyage for Amsterdam per the Virgin of Leith		6	9	12	
	—	By James Carnagie		3	91	10	
	—	By Ship the Snake of Portsmouth at her Arrival at Lisbon		6	350	0	
	5	By Wagers Accompt		6	60	0	
	9	By Andrew Sim		4	46	7	
	10	By Wines		7	342	0	
	16	By Thomas Shithomas		6	40	10	
	19	By Ship the Alexr. of Leith at her Arrival in Virginia		8	500	0	
	22	By Laurence Tod my Acc ^t of Barley to be deliver'd me		8	204	0	8
March.	9	By James Puffendorf my Acc ^t of Oats to be deliver'd me		9	333	6	
	22	By Conditional Accompt		9	36	0	
April.	2	By Custom-house Accompt		6	40	0	
	—	By Peter Wilkinfon of London his Accompt of Goods		10	170	0	
	5	By Wines		7	48	0	
	7	By Peter Wilkinfon of London his Accompt current		11	74	18	
	10	By Peter Winchester		4	5708	13	
	17	By Goods from London, &c.		12	54	10	
May.	5	By Laurence Tod		8	530	19	11
	12	By ditto Tod		8	275		
	15	By Petter Wilkinfon of London his Accompt of Goods		10	26	10	
	17	By Balance for the whole of my ready Money at present,		12	13173	17	8
		Summa			25599	12	8

Edinburgh.

1705.			Fol	l.	s.	d.	
1705. Janry	I	Stock - - - - - Dr. To James Carnagie owing him by Bond. _____	3	205	10		1705 Janry
		To Charles Bonhame of Bourdeaux my <i>Accompt current</i> _____	3	1540	19	9	
		To Balance for the whole of my <i>Estate at present.</i> _____	12	19718	13	9	
							
		Summa _____	—	21465	3	6	May
1705. Janry	I	House in Smith's New-Land, <i>Edr.</i> Dr. To Stock for the <i>Third Story</i> thereof, which cost _____	2	5333	6	8	1705. May
1705. Janry	I	Captain William Monro - - - - - Dr. To Stock for the <i>Rent</i> of my <i>Honse</i> in Smith's Land _____	2	333	6	8	1705. Febr May
		Summa _____	—	333	6	8	
1705. Janry	I	Linnen - - - - - Dr. To Stock at 2 <i>sh. 6 d.</i> per Ell for _____	2	1500			1705. Janry
May	17	To Profit and Loss for the <i>Gain</i> , all being sold. _____	10	99	5		Febr March
		Summa _____	—	1599	5		
1705. Janry	I	Husline - - - - - Dr. To Stock at <i>sundry Pieces</i> for _____	2	275	5		1705. Janry
May	17	To Profit and Loss for the <i>Gain</i> , all being sold. _____	10	21	9		
		Summa _____	—	296	14		
1705. Janry	I	Mungo Maxwell - - - - - Dr. To Stock owing me by Bond _____	2	159	11	9	1705. May

Edinburgh.

						Fo.	l.	s.	d.
1705.		Stock	-	-	-	Cr.			
Jan ^r	1	By Cash	—	—	—	1	7200		
	—	By House in Smith's New-Land, Edr.	—	—	—	2	5333	6	8
	—	By Captain William Monro for the House-Rent	—	—	—	2	333	6	8
	—	By Ship the Janet of Prestonpans for my $\frac{2}{5}$ thereof	—	—	—	3	666	13	4
	—	By sundry Accompts for Linen and Musline	—	—	—	2	1775	5	
	—	By Mungo Maxwell owing me per Bond	—	—	—	2	159	11	9
	—	By James Wardlaw owing per Balance of Accompts	—	—	—	3	50		
	—	By Allan Mortimer of Lisbon my Accompt current	—	—	—	3	621	17	3
May	17	By Profit and Loss for the Gain on $4\frac{1}{2}$ Months Trading	—	—	—	10	5325	2	10
		Summa					21465	3	6
1705.		House in Smith's New-Land, Edr.	-	-	-	Cr.			
May	17	By Balance	—	—	—	12	5333	6	8
1705.		Capt. William Monro	-	-	-	Cr.			
Febr ^r	5	By Cash received in Part	—	—	—	1	166	13	4
May	17	By Balance due me	—	—	—	12	166	13	4
		Summa					333	6	8
1705.		Linen	-	-	-	Cr.			
Jan ^r	12	By Cash at 2 sh. 8 d. sterl. per Ell for	—	—	100	1	160		
	16	By John Trotter at 2 sh. 10 d sterl. per Ell for	—	—	195	5	331	10	
Febr ^r	10	By sundry Acc ⁿ (as per Journal) at 2 sh. 8 $\frac{1}{2}$ d. sterl.	—	—	200	—	325		
March	10	By Cash at 2 sh. 7 d. sterl. per Ell for	—	—	505	1	782	15	
		Summa			1000		1599	5	
1705.		Musline	-	-	-	Cr.			
Jan ^r	9	By Simon Steven at 6 sh. 4 d. sterl. per Ell for	—	—	30	4	114		
	—	By Accepted Assignations at 6 sh. sterl. per Ell for	—	—	24 $\frac{1}{2}$	5	88	4	
	30	By Cash at 5 sh. 10 d. sterl. per Ell for	—	—	27	1	94	10	
		Summa			81 $\frac{1}{2}$		296	14	
1705.		Mungo Maxwell	-	-	-	Cr.			
May	17	By Balance due me	—	—	—	12	159	11	9

Edinburgh.

			Fo.	l.	s.	d.
1705.		Ship the Janet of Prestonpans - Dr.				
Janry	1	To Stock for the Cost of my $\frac{3}{5}$ thereof.	2	666	13	4
May	17	To Profit and Loss for the Gain by the Sale of my Share.	10	33	06	8
		Summa		700		
1705.		James Wardlaw - Dr.				
Janry	1	To Stock as Balance of former Accompts.	2	50		
	18	To Soap for 5 Firkins at L 10.	4	50		
Febry	27	To Wines for $5\frac{1}{4}$ Tuns at L 40 sterl. per Tun.	7	25	20	
May	1	To Peter Wilkinson of London his Accompt of Goods	10	414		
		Summa		3034		
1705.		Allan Mortimer of Lisbon } Dr. Milrees				
Janry	1	To Stock at 6 sh. $8\frac{1}{2}$ d. sterl. per Milree for	2	621	17	3
March	3	To Ship the Snake of Portsmouth, at 6 sh. 8 d. st.	6	439	5	
May	17	To Profit and Loss for the Gain by Exchange.	10	8	19	9
		Summa		1070	2	
1705.		James Carnagie - Dr.				
Febry	3	To sundry Accompts (as per Journal)		205	10	2
May	15	To sundry Accompts (as per Journal)		345		5
		Summa		550	10	
1705.		Charles Bonhame of Bourdeaux } Dr. Crowns				
Janry	29	To Cash remitted at $55\frac{1}{4}$ d. sterl. per Crown for	1	1562	3	10
Febry	16	To John Duncanson at $55\frac{3}{4}$ d. st. per Crown for	7	418	2	6
April	3	To William Vanderfypen of Amsterdam my } Accompt current, at 55 d. sterl.	7	687	10	
May	17	To Balance due by me to him at $50\frac{1}{4}$ d. st. per Cr.	12	208	7	7
		Summa		2876	3	11
1705.		Hides - Dr. Lib. Wt.				
Janry	2	To Cash at L 10: 12. per 100 lib. for	1	270	12	4

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Edinburgh.

					Fo.	l.	s.	d.
1705.		Ship the Janet of Prestonpans -	Cr.					
Jan ^y	25	By Cash received for my $\frac{2}{3}$ Share			1	700		
			Summa			700		
1705.		James Wardlaw	Cr.					
Jan ^y	11	By Tobacco for William Watson's Bill on him.			5	50		
March	9	By sundry Accompts (as per Journal)				2520		
April	20	By Cash received in full of Soap			1	50		
May	14	By sundry Accompts (as per Journal)				414		
			Summa			3034		
1705.		Allan Mortimer of Lisbon	Cr.	Milrees				
Jan ^y	23	By Cash at 6 sh. 9 d. sterl. per Milree for		100	1	405		
Febr ^y	27	By Duncan Mackenzie at 6 sh. 7 d. st. per do for		54 $\frac{1}{2}$	8	215	5	6
March	17	By Cash at 6 sh. 10 d. sterl. per Milree for		109 $\frac{13}{16}$	1	449	16	6
			Summa	264 $\frac{5}{16}$		1070	2	
1705.		James Carnagie	Cr.					
Jan ^y	1	By Stock owing him by Bond			2	205	10	
May	17	By Balance due me			12	345		
			Summa			550	10	
1705.		Charles Bonhame of Bourdeaux	Cr.	Crowns				
Jan ^y	1	By Stock at 54 $\frac{1}{2}$ d. sterl. per Crown		565 $\frac{1}{2}$	2	1540	19	9
Febr ^y	2	By Voyage hither from Bourdeaux aboard the Salamander of Borrowstounness, at 55 $\frac{1}{4}$ d. sterl. per Crown for		483 $\frac{1}{3}$	6	1335	4	2
			Summa	1048 $\frac{1}{2}$		2876	3	11
1705.		Hides	Cr.	Lib. W^t.				
Febr ^y	3	By Voyage for Amsterdam aboard the Virgin of Leith.		2553	6	270	12	4

Edinburgh.

				F.	l.	s.	d.	
1705.		Soap	Dr.	Firkins				1705.
Janry	5	To sundry Acc ^{pts} (as per Journal) at L 7: 14: 6.	12	—	92	14		Janry
May	17	To Profit and Loss for the Gain, all being sold,		10	22	6		Febry
		Summa	12		115			
1705.		Andrew Sim	Dr.					1705.
Febry	9	To Cash paid in full of Soap		1	46	7		Janry
	27	To Wines for 1 $\frac{1}{4}$ Tun at L 39 sterl. per Tun.		7	585			March
		Summa			631	7		
1705.		Stockings	Dr.	Doz.				1705.
Janry	8	To Cash at L 12 per Dozen for		50	1	600		Febry
1705.		Simon Steven	Dr.					1705.
Janry	9	To Musline at 6 sh. 4 d. sterl. per Ell for 30 Ells		2	114			Febry
1705.		Salmon	Dr.	Barrels				1705.
Janry	9	To Peter Winchester at L 30 per Barrel for	240	4	7200			Janry
	20	To sundry Accompts (as per Journal) at L 28: 3	84	—	2410			April
		10. per Barrel for						
May	17	To Profit and Loss for the Gain, all being sold.		10	278			
		Summa	324		9888			
1705.		Herrings	Dr.	Barrels				1705.
Janry	9	To Peter Winchester at L 10 per Barrel for	360	4	3600			Janry
1705.		Beef	Dr.	Barrels				1705.
Janry	9	To Peter Winchester at L 14. per Barrel for	48	4	672			Janry
1705.		Peter Winchester	Dr.					1705.
April	10	To sundry Accompts (as per Journal)			5736			Janry
May	17	To Balance due him.		12	5736			
		Summa			11472			

Edinburgh.

				F ^o .	l.	s.	d.
1705.		Soap	Cr.	Firkins			
Jan ^y	18	By James Wardlaw at £ 10 per Firkin for		5	3	50	
	22	By Accepted Assignations at £ 9: 10. per Firkin		4	5	38	
Febr ^y	27	By sundry Acc ^{ts} (as per Journal) at £ 9. for		3		27	
		<i>Summa</i>		12		115	
1705.		Andrew Sim	Cr.				
Jan ^y	5	By Soap for the Balance of the Price due him		4		46	7
March	13	By sundry Accompts (as per Journal)				585	
		<i>Summa</i>				631	7
1705.		Stockings	Cr.	Doz.			
Febr ^y	3	By Voyage for Amsterdam aboard the Vir- gin of Leith for		50	6	600	
1705.		Simon Steven	Cr.				
Febr ^y	3	By James Carnagie for Bill on him to ditto Carnagie.		3		114	
1705.		Salmon	Cr.	Barrels			
Jan ^y	26	By Voyage to Roan aboard the Wild Cat of Dysart.		240	5	7200	
April	7	By Peter Wilkinson of London his Acc ^t current.		84	11	2688	
		<i>Summa</i>		324		9888	
1705.		Herrings	Cr.	Barrels			
Jan ^y	26	By Voyage to Roan aboard the Wild Cat of Dysart.		360	5	3600	
1705.		Beef	Cr.	Barrels			
Jan ^y	26	By Voyage to Roan aboard the Wild Cat of Dysart.		48	5	672	
1705.		Peter Winchester	Cr.				
Jan ^y	9	By sundry Accompts (as per Journal)				11472	
		<i>Summa</i>				11472	

Edinburgh.

			Fo	l.	s.	d.
1705.		Accepted Assignations or accepted Bills Dr.				
Jan ^y	9	To Mulline for Benjamin Borthwick's Bill on George Sharp.	2	88	4	
	15	To Tobacco for Bill on W ^m . Webster payable on Demand.	5	215	5	7
	22	To Soap for ditto on James Jamison on 1 Month.	4	38		
Febr ^y	20	To Isaac Forrest for his Bill on Alexander Stoddart.	7	750		
		Summa		1091	9	7
1705.		Tobacco — — — — — Dr. Lib. W^t				
Jan ^y	11	To sundry Accompts (as per Journal) at L 27:3 4. per 100 lib. weight.	1478	402		3
May	17	To Profit and Loss for the Gain, all being sold.	10	118	8	10
		Summa	1478	520	9	11
1705.		William Watson — — — — — Dr.				
May	17	To Balance due him.	12	252		3
1705.		John Trotter — — — — — Dr.				
Jan ^y	16	To Linen for 195 Ells at 2 sh. 10 d. sterl. per Ell	2	331	10	
1705.		George Sandilands — — — — — Dr.				
Jan ^y	29	To Cash paid his Bill to Andrew Maclean.	1	199	10	
March	30	To Abraham Lothian for my Bill on him to you.	10	648		
May	17	To Balance for what I owe him.	12	1546	10	
		Summa		2394		
1705.		Voyage to Roan per the Wild Cat of Dyfart (Matthew Semple Master) } Dr.				
Jan ^y	26	To sundry Accompts (as per Journal)		11586	5	
	27	To Cash for Insurance.	1	575		
		Summa		12161		
1705.		David Morison — — — — — Dr.				
May	17	To Balance due him.	12	1014	7	6
1705.		Interest Accompt — — — — — Dr.				
Jan ^y	29	To David Morison for Interest due him.	5	14	7	6

Edinburgh.

			For	l.	s.	d.
1705.		Accepted Assignations or accepted Bills Cr.				
Feby	24	By Cash received from James Jamison in full	1	38		
	27	By Cash received from Alexander Stoddart in full	1	750		
March	10	By Cash received from George Sharp in full	1	88	4	
	15	By Cash from William Webster in full	1	215	5	7
		Summa		1091	9	7
1705.		Tobacco Cr. Lib.W				
Jan	15	By sundry Accompts (as per Journal) at £36. } per 100 lib. weight.	897	322	18	4
Feby	2	By Cash at £34. per 100 lib. for	581	197	10	9
		Summa	1478	520	9	1
1705.		William Watson Cr.				
Jan	11	By Tobacco for the Remainder of Price due him	5	252		3
1705.		John Trotter Cr.				
April	20	By Cash received in full	1	331	10	
1705.		George Sandilands Cr.				
Jan	20	By Salmon for 84 Barrels at £28 : 10. per Barrel	4	2394		
		Summa		2394		
1705.		Voyage to Roan per the Wild Cat of Dyart (Matthew Semple Master) Cr.				
Feby	20	By Pierre Petite of Roan my Accompt of Goods	8	12161	5	
		Summa		12161	5	
1705.		David Morrison Cr.				
Jan	29	By sundry Accompts (as per Journal)		1014	7	6
1705.		Interest Accompt Cr.				
May	17	By Profit and Loss for the Sum lost thereon.	10	14	7	6

1705. Febr		Voyage hither from Bourdeaux per the Salamander of Borrowstounness. } Dr.			
	2	To Charles Bonhame of Bourdeaux my Acc ^t current.	3	1335	4 2
1705. Febr		Voyage to Amsterdam per the Virgin of Leith Dr.			
	3	To sundry Accompts (as per Journal)	—	920	4 4
	—	To Thomas Shilthomas for Insurance	6	40	10
May	17	To Profit and Loss for the Sum gain'd on this Account	10	115	3 2
		Summa		1075	17 6
1705. April		Custom House Account - - - Dr.			
	2	To Cash paid the Collector in full.	1	40	—
1705. Febr		Thomas Shilthomas - - - Dr.			
	16	To Cash paid him in full.	1	40	10
1705. Febr		Ship the Snake of Portsmouth, at her Artinal at Lisbon } Dr.			
	3	To sundry Accompts (as per Journal)	—	439	5
1705. May		Bottomry Account - - - Dr.			
	17	To Profit and Loss for the Sum gain'd by this Account.	10	173	—
		Summa		173	—
1705. Febr		Wagers Account - - - Dr.			
	5	To Cash wagered against Thomas Vrangler	1	60	—
	12	To Hazard Account wagered with John Moncreiff	7	36	—
May	17	To Profit and Loss for the Sum gain'd.	10	16	—
		Summa		112	—
1705. Febr		Robert Lauder - - - Dr.			
	10	To Linen for the Balance of the Price due by him.	2	162	10

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Edinburgh.

			Fo.	l.	s.	d.
1705. Febr	10	Voyage hither from Bourdeaux per the Salamander of Borrowstounness. } Cr. By Wines for 9 Tuns recived by ditto Ship.	7	1335	4	2
1705. Febr	16	Voyage to Amsterdam per the Virgin of Leith Cr. By Wm. Vanderfypen of Amsterdam my Acc ^t current.	7	1075	17	6
		<i>Summa</i>		1075	17	6
1705. Febr	3	Custom-House Accompt - - Cr. By Voyage to Amsterdam aboard the Virgin of Leith.	6	40		
1705. Febr	3	Thomas Shilthomas - - Cr. By Voyage to Amsterdam aboard the Virgin of Leith.	6	40	10	
1705. March	3	Ship the Snake of Portsmouth, at her } Cr. Arrival at Lisbon - - } By Allan Mortimer of Lisbon my Accompt current.	3	439	5	
1705. Febr	3	Bottomry Accompt - - Cr. By Ship the Snake of Portsmouth at Arrival at Lisbon.	6	89	5	
	19	By Ship the Alexander of Leith at Arrival in Virginia.	8	83	15	
		<i>Summa</i>		173		
1705. March May	23 11	Wagers Accompt - - Cr. By Cash wager'd with Malcolm McGibbon. By sundry Accompts (as per Journal)	1	40 72		
		<i>Summa</i>		112		
1705. April	14	Robert Lauder - - Cr. By Cash paid him in full,	1	162	10	

		Wines	Dt.	Tuns.	Fo.	l.	s.	d.
1705. Feby	10	To sundry Accompts (as per Journal) for		9	—	1677	4	2
April	5	To Cash for Charges.			1	48		
May	17	To Profit and Loss for the Gain, all being sold.			10	2513	15	10
		Summa		9		4239		
1705. May	11	Hazard-Accompt	Dt.					
		To Wagers Accompt, having gain'd			6	36		
1705. May	17	Insurance-Accompt	Dt.					
		To Profit and Loss for the Sum gain'd by this Accompt.			10	1166	5	
		Summa				1166	5	
1705. Feby	16	William Vanderfypen of Amstd.	Dt.	Guildrs				
		my Accompt current.						
April	9	To Voyage thither per the Virgin of Leith,		956 $\frac{1}{2}$	6	1075	17	6
		at 22 $\frac{1}{2}$ d. sterl. per Guilder for						
May	13	To ditto Vanderfypen my Accompt of		1000	11	1125		
		Goods, at 22 $\frac{1}{2}$ d. sterl. per Guilder for						
		To ditto Vanderfypen my Accompt of		2800	11	3150		
		Sales, at 22 $\frac{1}{2}$ d. sterl. per Guilder for						
		Summa		4756 $\frac{1}{2}$		5350	17	6
1705. Feby	16	Sugar	Dt.	Lib. Wt.				
		To William Vanderfypen of Amsterdam my		365 $\frac{1}{4}$	7	74	1	1
		Accompt current at L 20 : 5 : 10. per cent.						
May	17	To Profit and Loss for the Sum gain'd, all be-		$\frac{1}{4}$	10	8	6	10
		ing sold, with $\frac{1}{4}$ lib. that held out more.						
		Summa		365 $\frac{1}{2}$		82	7	11
1705. May	17	John Duncanson	Dt.					
		To Balance for what I owe him.			12	418	2	6
1705. Feby	17	Isaac Forrest	Dt.					
		To Insurance-Accompt for Insurance of L 5000 to Alicant.			7	750		

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					Fo.	l.	s.	d.
1705.		Wines		Cr.	Tuns.			
Febr	27	By sundry Acc ^{ts} at sundry Prices (as per Journal)	7		—	3333		
March	5	By Cash at L 36 sterl. per Tun for	1		1	216		
	20	By sundry Acc ^{ts} (as per Journal) at L 36 st. per Tun	1		—	690		
		Summa	9			4239		
1705.		Hazard-Accompt		Cr.				
Febr	12	By Wagers Accompt wagered with John Moncrieff.	6		6	36		
1705.		Insurance-Accompt		Cr.				
Febr	13	By Cash received for Insurance of L 1500 to China	1		1	416	5	
	17	By Isaac Forrest for Insurance of L 5000. to Alicant.	7		7	750		
		Summa				1166	5	
1705.		William Vanderlypen of Amst^{d.} }		Cr.	Guildrs			
Febr	16	By sundry Accompts (as per Journal) at 23 $\frac{1}{2}$ d. } sterl. per Guilder for	343 $\frac{1}{2}$		—	404		1
April	13	By Charles Bonhame of Bourdeaux my Ac- } compt current, at 22 d. st. per Guilder	625	3	3	687	10	
May	17	By Balance due to me by him as my Factor, at } 22 d. sterl. per Guilder for	3787 $\frac{1}{2}$	12	12	4259	7	5
		Summa	4756 $\frac{1}{2}$			5350	17	6
1705		Sugar		Cr.	Lib. Wt.			
Febr	20	By Cash at L 22 : 10 : 6. per cent. for	250	1	1	56	6	3
March	10	By Cash at L 22 : 11 : 6. per cent. for	115 $\frac{1}{2}$	1	1	26	1	8
		Summa	365 $\frac{1}{2}$			82	7	11
1705.		John Duncanson		Cr.				
Febr	20	By Charles Bonhame of Bourdeaux my Acc ^t current	3		3	418	2	6
1705.		Isaac Forrest		Cr.				
Febr	20	By Accepted Assignations for Bill on Alexander Stoddart.	5		5	750		

				Fo.	l.	s.	d.
1705. Febr	19	Ship the Alexander of Leith at her Ar- rival in Virginia. ———— } Dr.					
		To sundry Accompts (as per Journal) ————			583	15	
1705. Febr May	20 17	Pierre Petite of Roan my Accompt of } Goods ———— } Dr.					
		To Voyage for Roan per the Wild Cat of Dysart ————	5	12161	5		
		To Profit and Loss for the Sum gain'd ————	10	567	17	4	
		Summa ————		12729	2	4	
1705. Febr	22	Laurence Tod my Accompt of Barley } to be delivered me ———— } Dr.					
		To sundry Accompts (as per Journal) ————		1026	13	4	
1705. May	5 12	Laurence Tod ———— } Dr.					
		To sundry Accompts (as per Journal) ————		1377	1	4	
		To Cash paid him in full of Plaiden ————	1	275			
		Summa ————		1652	1	4	
1705. Janr	23	German Paterlon ———— } Dr.					
		To D ^o Paterlon his Acc ^t of Wheat to be deliver'd him. ————	8	962	6	5	
		Summa ————		962	6	5	
1705. Febr	27	German Paterlon his Accompt of } Wheat to be delivered him. } Dr.					
		To sundry Accompts (as per Journal) ————		1095	13	1	
1705. Febr	27	Frederick Hamilton ———— } Dr.					
		To Wines for 1 Tun payable in 4 Months ————	7	228			
1705. Febr	27	Duncan Mackenzie ———— } Dr.					
		To Allan Mortimer of Lisbon my Accompt current. ————	3	215	5	6	

Edinburgh.

			Fo.	l.	s.	d.
		Ship the Alexander of Leith at her Ar-} Cr. rival in Virginia:				
1705. May	17	By Balance for what she owes me, being not yet arriv'd.	12	583	15	
		Pierre Petite of Roan my Accompt of } Cr. Goods				
1705. March	5	By ditto Petite my Accompt current.	9	12729	2	4
		Summa		12729	2	4
		Laurence Tod my Accompt of Barley } Cr. to be delivered me				
1705. May	4	By Barley for 100 Bolls at L 10 : 5 : 4.	12	1026	13	4
		Laurence Tod Cr.				
1705. Feby	22	By Do Tod my Acc't of Barley to be deliver'd me.	8	822	13	4
April	7	By Peter Wilkinson of London his Accompt current.	11	275		
May	4	By Barley for 54 Bolls at L 10 : 5 : 4.	12	554	8	
		Summa		1652	1	4
		German Paterlon Cr.				
1705. April	27	By Do Paterlon his Acc't of Wheat to be deliver'd him.	8	116	5	
May	5	By Laurence Tod for my Bill on you to him.	8	846	1	5
		Summa		962	6	5
		German Paterlon his Accompt of } Cr. Wheat to be delivered him.				
1705. Feby	23	By sundry Accompts (as per Journal)		1095	13	1
		Frederick Hamilton Cr.				
1705. May	17	By Balance for what he owes me.	12	228		
		Duncan Mackenzie Cr.				
1705. March	16	By Cash received in full.	1	215	5	6

1705.
Feby

		Dr.	For.	l.	s.	d.
27	John Stockjobber	Dr.				
	To Soap for the Balance of the Price due in 1 Month.		4	13	10	

1705.
March

		Dr.				
2	Promise-Accompt	Dr.				
6	To conditional Accompt		9	60		
19	To conditional Accompt		9	36		
	To James Bowie		10	100		
	Summa			196		

1705.
March

		Dr.				
12	Conditional-Accompt	Dr.				
	To Promise-Accompt, James Carnagie having failed		9	60		
22	To Cash paid Andrew Sim		9	36		
	Summa			96		

1705.
March

		Dr.	Crowns			
5	Pierre Petite of Roan my } Accompt current. }	Dr.				
	To ditto Petite my Accompt of Goods at } 55 $\frac{3}{4}$ d. sterl. per Crown for }		4566 $\frac{1}{2}$	8	12729	2 4
	Summa		4566 $\frac{1}{2}$		12729	2 4

1705.
March

		Dr.				
9	James Puffendorf my Accompt of } Dats to be deliver'd me. }	Dr.				
	To sundry Accompts (as per Journal)			3500		

1705.
May

		Dr.				
17	James Puffendorf	Dr.				
	To sundry Accompts (as per Journal)			3540		
	To Balance due him.		12	633	10	10
	Summa			4173	10	10

Edinburgh.

S.	D.				Fo.	l.	S.	D.
John Stockjobber Cr.								
1705.		By Cash received in full.			1	13	10	
March	30							
Promise-Accompt Cr.								
1705.		By conditional Accompt			9	60		
March	12							
	24	By James Bowie			10	100		
May	17	By Profit and Loss for the Sum lost			10	36		
				Summa		196		
Conditional Accompt Cr.								
1705.		By Promise-Accompt so much promised to James Carnagie			9	60		
March	2							
	6	By Promise-Accompt promised Andrew Sim			9	36		
				Summa		96		
Pierre Petite of Roan my } Accompt current. Cr. Crowns								
1705.		By Voyage from Roan to Amst ^d . per the } Thunderer of Thoulon, at 55 ¹ / ₄ d. st. per Cr. }		1533 ³ / ₈	10	4237	4	3
March	26							
	27	By Cash for my Bill on him at 56 ¹ / ₄ d. st. per Crown		1000	1	2812	10	
May	17	By Balance due by him to me as my Factor at } 55 ⁵ / ₈ d. sterl. per Crown for }		2032 ³ / ₈	12	5679	8	1
				Summa		4566 ¹ / ₂	12729	2 4
James Puffendorf my Accompt of } Oats to be deliver'd me. Cr.								
1705.		By ditto Puffendorf, he having failed.			9	3500		
May	17							
James Puffendorf } Cr.								
1705.		By Do Puffendorf my Acc ^t of Oats to be deliver'd me			9	3166	13	4
March	9							
April	13	By Wool for 167 ston. 13 lib. at L 6. per stone.			11	1006	17	6
				Summa		4173	10	10

Edinburgh.

					F ^o .	l.	s.	d.
1705.		Profit and Loss		Dr.				
March	9	To James Wardlaw for Discount allowed him.			3	53	18	11
	13	To Andrew Sim for Discount allowed him.			4	6	5	5
May	14	To James Wardlaw for Rebatement.			3	20		
	17	To sundry Accompts (as per Journal)				108	12	9
	—	To Stock for so much gain'd in 4 ¹ / ₂ Months Trading.			2	5325	2	10
				Summa		5513	19	11
1705.		James Bowie		Dr.				
March	24	To Promise-Accompt			9	100		
1705.		Abraham Lothian in Kennoway		Dr.				
March	20	To Wines for 1 ¹ / ₂ Tuns sent him.			7	648		
1705.		Voyage from Roan to Amsterdam per } the Thunderer of Choulon.		Dr.				
March	26	To Pierre Petite of Roan my Accompt current.			9	4237	4	3
1705.		Wheat		Dr.				
April	2	To Ninian Nicolson at L 12. per Bell for			10	1011		
				Summa		84 ¹ / ₄		
1705.		Ninian Nicolson		Dr.				
May	17	To Balance for what I owe him.			12	1011		
1705.		Peter Wilkinson of London his } Accompt of Goods.		Dr.				
April	2	To Cash for Duty and Charges.			1	170		
	28	To John Creighton for Rebatement			12	4	8	3
May	5	To sundry Accompts (as per Journal)				954		
	15	To sundry Accompts (as per Journal)				72	15	9
	17	To ditto Wilkinson his Accompt current for the neat } Proceeds of this Accompt.			11	1092	10	
				Summa		2293	14	

Edinburgh.

				Fo.	l.	s.	d.
1705.	10	Profit and Loss	Cr.				
April	5	By Peter Winchester for Discount allowed me.		4	27	7	
May	15	By Peter Wilkinson of London his Accompt of Goods.		10	57	4	9
	17	By James Carnagie for Peter Wilkinson's Allowance.		3	20	14	
	—	By James Puffendorf for the Penalty		9	40		
	—	By sundry Accompts (as per Journal)		—	5368	14	2
		Summa			5513	19	11
1705.		James Bowie	Cr.				
March	19	By Promise-Accompt		9	100		
1705.		Abraham Lothian in Kennoway	Cr.				
March	30	By George Sandilands for my Bill on you to him		5	648		
1705.		Voyage from Roan to Amsterdam per the Thunderer of Choulon.	Cr.				
April	3	By sundry Accompts (as per Journal)		—	4237	4	3
1705.		Wheat	Cr. Bolls.				
April	27	By German Paterson his Accompt of Wheat to be deliver'd him, at L 11 : 12 : 6. per Boll.	84 ¹ / ₄	8	979	8	1
May	17	By Profit and Loss for the Sum lost.		10	31	11	11
		Summa	84 ¹ / ₄		1011		
1705.		Ninian Nicolson	Cr.				
April	2	By Wheat for 84 ¹ / ₄ Bolls at L 12.		10	1011		
1705.		Peter Wilkinson of London his Accompt of Goods.	Cr.				
April	6	By Earl Mareschal for Cabinet, &c.		11	540		
	21	By John Creighton for 5 Chests Crown-Glass.		12	225		
May	1	By James Wardlaw for 1 Bale Broad-Cloth.		3	414		
	6	By Cash received for 4 Dozen fine Flutes.		1	590	8	
	14	By Cash received for 5 Chests Crown-Glass.		1	200		
	15	By James Carnagie for 1 Bale Broad-Cloth.		3	324	6	
		Summa			2293	14	

Edinburgh.

			Fo.	l.	s.	d.
		William Vanderfypen of Amsterdam				
		my Accompt of Goods.				
1705.						
April	3	To Voyage from Roan to Amsterdā per the Thun- derer of Thoulon	16	1424	14	3
May	17	To Profit and Loss for the Sum gain'd.	10	37	15	9
		Summa		1462	10	
		William Vanderfypen of Amsterdam				
		my Accompt of Sales.				
1705.						
April	3	To Voyage from Roan to Amsterdā per the Thun- derer of Thoulon	10	2812	10	
	9	To ditto Vanderfypen my Accompt of Goods	11	337	10	
		Summa		3150		
		Earl Mareschal				
1705.						
April	6	To Peter Wilkinson of London his Accompt of Goods	10	540		
		Provision Accompt				
1705.						
May	17	To Profit and Loss for the Sum gain'd	10	51	15	9
		Summa		51	15	9
		Wool				
1705.						
April	13	To James Puffendorf at L 6 per Store for	9	1006	17	6
		Peter Wilkinson of London his				
		Accompt current.				
1705.						
April	7	To sundry Accompts (as per Journal)		3043	8	
May	17	To Balance for what I owe him in ready Money as his Factor.	12	1383	13	
		Summa		4427	1	

Edinburgh.

			F ^o .	l.	s.	d.
1705. April	William Vanderfypen of Amsterdam } my Accompt of Goods.		Cr.			
	9	By ditto Vanderfypen my Accompt of Sales	11	337	10	
	—	By ditto Vanderfypen my Accompt current	7	1125		
		Summa		1462	10	
1705. May	William Vanderfypen of Amsterdam } my Accompt of Sales.		Cr.			
	13	By ditto Vanderfypen my Accompt current	7	3150		
		Summa		3150		
1705. May	Earl Mareschal		Cr.			
	7	By Cash received from Mr. David Coupar in full,	1	540		
1705. April May	Provision Accompt		Cr.			
	7	By Peter Wilkinson of London his Accompt current,	11	5	10	
	15	By ditto Wilkinson his Accompt of Goods.	10	46	5	9
		Summa		51	15	9
1705. May	Wool		Cr.	Ston.	lib.	
	17	By Balance, all being unsold at L 6. per Ston.	12	1006	17	6
1705. April May	Peter Wilkinson of London his } Accompt current.		Cr.			
	16	By Edward Keill for Bill on you to him,	12	1908		
	23	By ditto Wilkinson my Accompt current.	12	529	15	9
	5	By ditto Wilkinson his Accompt of Goods.	10	896	15	3
	17	By ditto Wilkinson his said Accompt of Goods for the } neat Proceeds of that Accompt.	10	1092	10	
		Summa		4427	1	

1705.
April

Edward Reill ———— Dr.
16 To Peter Wilkinson of London his Accompt current.

For l. s. d.
11 1908 — —

1705.
April
May

Goods from London, &c. Dr.

Musline
Sey. Ps.
Cambrks Ps.
Ps. Ps. Ps.
4 6 4
— — —
Summa 4 6 4

17 To sundry Accompts (as per Journal) for
17 By Profit and Loss for the Gain on all the
Musline sold, after deducing therefrom the
Charges of the whole Goods.

— 584 5 9
10 136 19 3
— 721 5 —

1705.
April

Peter Wilkinson of London } Dr. Sterling Money.
my Accompt current. }
23 To ditto Wilkinson his Acc^t current. 44 : 02 : 11³/₄

11 529 15 9

1705.
April

John Creighton ———— Dr.
21 To Peter Wilkinson of London his Accompt of
Goods for Glasg. ————

10 225 — —

1705.
May

Barley ———— Dr.
4 To sundry Accompts (as per Journal) at }
L 10 : 5 : 4 per Boll for ————

Bolls
154 1581 1 4
— — —
Summa 154 1581 1 4

1705.
May

Balance ———— Dr.
17 To sundry Accompts (as per Journal) ————

— 31922 5 5

1705.
April1705.
April
May1705.
April1705.
April1705.
May1705.
May

Edinburgh.

1705. April 28 **Edward Keill** Cr.
By Cash received in full. 1908

1705. April 24 **Goods from London, &c.** Cr.
May 3 By Cash 21½ Ells at 5 sh. 8 d. st. per Ell for 73 2
May 3 By Cash 65½ Ells at 5 sh. 6 d. st. per Ell for 216 3
May 17 By Balance valued at prime Cost for 432

Summa 721 5

	Cambiks Ps.	Sey. Ps.	Mulline Ps.
By Cash 21½ Ells at 5 sh. 8 d. st. per Ell for			1
By Cash 65½ Ells at 5 sh. 6 d. st. per Ell for			3
By Balance valued at prime Cost for	4	6	12
Summa	4	6	4

1505. April 17 **Peter Wilkinson of London?** Cr. *Sterling Money.*
my Account current.
By Goods from Lond. p. Flaming Mountain 44 : 02 : 11¼ 12 529 15 9

1705. April 28 **John Creighton** Cr.
By sundry Accompts (as per Journal) 225

1705. May 8 **Barley** Cr. *Bolls.*
By Cash at L 10. per Boll for 100 1 1000
May 17 By Profit and Loss for the Loss on what is sold. 26 13 4
By Balance at L 10 : 5 : 4. per Boll for 54 12 554 8

Summa 154 1581 1 4

1705. May 17 **Balance** Cr.
By sundry Accompts (as per Journal) 31922 5 5



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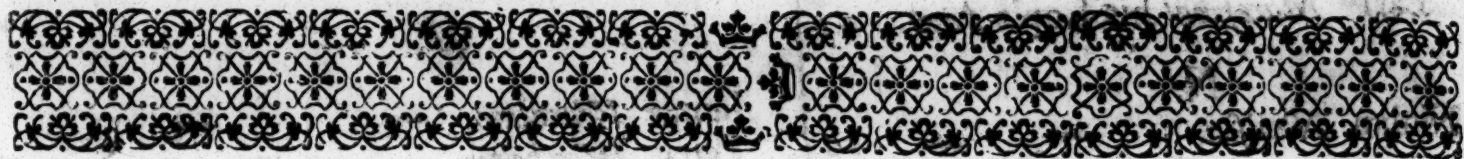
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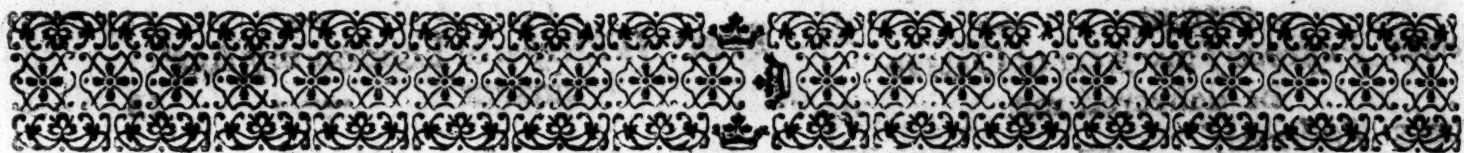
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Here follows the Second Sett of Books of Supposed Trade, containing Waste-Book, Journal, and Leger, with it's Index; begun upon the Balance of the preceeding Books.



Waste-Book, N^o II.

Scots Money.

Edinburgh, May 17th. 1705.

The **Inventory** of my **Stock** taken up this Day, and brought from the *Balance* of my former Books, N^o I. to this *Sett*, N^o II. containing what I have in *Money, Houses, Goods* and *Debts* owing me; as also what *Debts* are due by me to others, viz.

I have in ready Money lying by me the Sum of

lib. sh. d.
13173 17 8

I have a House in *Smith's New-Land* on the High-Street of *Edinburgh*, being the 3d Story of *ditto Land*, which first cost me

5333 6 8

I have in *Goods* lying by me, not yet disposed of, the following Sorts, viz.

	lib.	sh.	d.
Of <i>Wool</i> , 167 Stones 13 lib. at L 6 per Stone, is	1006	17	6
Of <i>Goods</i> from <i>London</i> , 4 Pieces <i>Cambrick</i> , 6 Pieces	432	00	0
<i>Says</i> remaining unfold, valued in all at			
Of <i>Barley</i> , 54 Bolls at L 10 : 5 : 4. per Boll, is	554	08	0

1993 5 6

There is owing me of *Debts* upon the several *Accompts* following, viz.

	lib.	sh.	d.
By <i>Cap. Wm. Monro</i> as the Remainder of a <i>Terms</i> Rent of the above House presently possess by him.	166	13	4

By <i>Mungo Maxwell</i> for the Principal and Interest of a Bond granted to me, and dated the 13th of <i>Nov.</i> last, and payable at <i>Whitsunday</i> thereafter.	159	11	9
--	-----	----	---

By <i>James Carnagie</i> , for the Balance of his <i>Account</i> due to me	345	00	0
--	-----	----	---

By <i>Wm. Vandersypen</i> of <i>Amsterdam</i> for what he owes me of ready Money in his Hands (as my Factor) being 3787½ Guilders at 22½ d. ster. per Guilder.	4259	07	5
--	------	----	---

By <i>Ship the Alexander</i> of <i>Leith</i> at her Arrival in <i>Virginia</i> , for the Principal (with the Interest) lent to <i>Laurence Auchenleck</i> on <i>Bottomry</i> of <i>ditto Ship</i> , it being still an <i>Adventure</i> at Sea.	583	15	0
--	-----	----	---

By <i>Frederick Hamilton</i> for half a Tun of Wine formerly sold him upon Time	228	00	0
---	-----	----	---

By <i>Pierre Petite</i> of <i>Roan</i> , for what he owes me of ready Money in his Hands (as my Factor) being 2032½ Crowns at 55½ d. ster. per Crown, is	5679	08	1
--	------	----	---

11421 15 7

D d

I am

Edinburgh, May 17th. 1705.

I am owing to the sundry Persons following, (as appears by their balanced Accompts in the Leger, N^o I.) the following Sums, viz.

	<i>lib.</i>	<i>sh.</i>	<i>d.</i>
To Charles Bonhame of Bourdeaux, for what I owe him (as my Factor) being 83 ¹ / ₃ Crowns at 50 ¹ / ₄ d. ster. per Crown.	208	07	7
To Peter Winchester for the Balance of an Account fitted betwixt us	5736	00	0
To Wm. Watson for the Rem ^r of an Acct due him.	252	00	3
To George Sandilands for what remain'd to be paid him for the Salmon formerly sold me.	1546	10	0
To David Morison for the Principal and Interest of my Bond, dated 29 Jan. last, and payable at Whitf. last	1014	07	6
To John Duncanson for the Bill he gave me payable to Charles Bonhame of Bourdeaux for my Accompt.	418	02	6
To James Puffendorff for the Balance of an Account fitted betwixt us.	633	10	10
To Ninian Nicolson for the Wheat he formerly sold me.	1011	00	0
To Peter Wilkinson of London his Acct current, for what I owe him in ready Money (as his Factor) all the Goods sent me for his Accompt being sold.	1383	13	0

<i>lib.</i>	<i>sh.</i>	<i>d.</i>
12203	11	8

Ditto 18th.

I have this Day cleared Accompts with several Persons to whom I owed the several Sums following for my proper Charges (and that as a private Person residing always in Town) and have paid them, as appears by their discharg'd Accts as under.

	<i>lib.</i>	<i>sh.</i>	<i>d.</i>
For Board, Washing and Lodging for half a Year (viz. from Martinmas 1704, till Whit Sunday 1705) which according to the Agreement with my present Landlord John Cockburn, amounteth to	200	00	0
For my wearing Apparel, and other Necessaries belonging thereto during the Time foresaid (as per the particular Accompts of several Tradesmen that furnished me) amounting to	155	17	6
For Pocket-Expences and other petty Charges from Time to Time, whereof I have kept a particular Account (which has not been once named in my former Books) amounting to	64	02	6

420

Ditto 19th.

Sold to a Stranger 50 Stones Wool, at L 5 per Stone for ready Money, is

250

Sold

Edinburgh, May 19th. 1705.

Sold to *William Hume* of *Tranent* 30½ Stones *Wool*, at *L 4: 10.*
per Stone, payable on Demand, being — — —
Ditto 22d.

lib.	sh.	d.
137	5	

Sold to *Ninian Nicolson* 6 Pieces *Seys* belonging to the Goods
sent me from *London* (which he takes to Accompt of what I owe
him for Wheat formerly sold me) valued in all at — — —
Ditto 24th.

240

Sold to *Andrew Burton* 87½ Stones *Wool*, at *L 4.* per Stone, for
ready Money, is — — —
Ditto 26th.

349 5

Received from Captain *William Monro* in full Payment of half a
Year's Rent of a Dwelling-House presently posselt by him, and be-
longing to me, (and that from *Martinmas* 1704 till *Whitsunday*
1705) being — — —

166 13 4

The above House is taken again for another Year by the said
Captain *William Monro*, (*viz.* from *Whitf.* 1705 to *Whitf.* 1706) at
the former Rent of 500 Merks — — —

333 6 8

Sold to *William Watson* 4 Pieces *Cambricks*, of the Goods sent
me from *London* (which is given him in full of what I owed him at
the balancing of my former Books) valued in all at — — —

252 3

— — — Ditto 28th. — — —
Drawn upon *Wm. Vandersypen* of *Amsterdam* 1000 Guilders for
my Accompt, at 23 d. *sterl.* per Guilder, payable to *Jacob de Wit* or
Order, for the Value received from *Wm Brown*, partly in Goods,
partly in Money, as follows, *viz.*

	lib.	sh.	d.
1 Bale Broad Cloath cont. 20½ Ells at 15 sh. st. per Ell is	184	10	0
5 Pieces <i>Serges</i> cont. in all 169 Ells at 10 d. st. per Ell is	84	10	0
The Balance he has paid me in ready Money being	88	1	00

1150

— — — Ditto 29th. — — —
Charles Stewart and I have contracted to Stock in each of us
L 1500. to be employed in Company betwixt us by Way of Inland
Trade for 2 Months, of which he is to keep the Accompt, and to
have 2 per cent. of Provision; and my Share I have delivered him
Part in Goods, Part in Money, as under, *viz.*

	lib.	sh.	d.
1 Bale Broad Cloth cont. 20½ Ells, which cost my self	184	10	0
The rest I have paid in Money, being	1315	10	00

1500

— — — Ditto 31st. — — —
Sold to *Robert Douglass* (in Barter) 40 Bolls *Barley* at *L 11.* per
Boll, the Value whereof I have received, as under. *lib. sh. d.*
6 Dozen fine *Scots Hats* at *L 50.* per Dozen, is 300 : 00 : 0
The Remainder he has given me in ready Money 140 : 00 : 0

440

I have

Edinburgh, June 1st. 1705.

I have certain Advice that the Ship the *Alexander* of *Leith* (whereon I had lent *L 500* on Bottomry at $16\frac{3}{4}$ per cent. for my Risque) is cast away at Sea before her Arrival in *Virginia*: So that I am to charge Bottomry-Accompt with the said Loss of the above Principal and Interest, amounting to — — —

lib. sh. d.

583 15

Ditto 4th.

Charles Bonhame of *Bourdeaux* advises me, that he has according to my Order drawn on *Pierre Petite* my Factor at *Roan* $8\frac{3}{4}$ Crowns, for my Accompt, which I value here at $50\frac{1}{4}$ d. sterl. per Crown, is

208 7 7

Ditto 5th.

I have cleared Accompts with *Peter Winchester*, and have paid him what I owed (as the Remainder of the Price of Goods formerly sold me) in Manner following, viz. lib. sh. d.

I have assign'd him on *Mungo Maxwell* for the Principal and Interest of ditto *Maxwell's* Bond to me, which became due at *Whits.* last, being at that Time. } 159 : 11 : 9

I have assigned him on *James Carnagie*, for what he owed me as the Balance of an Accompt. } 345 : 00 : 0

I have given him a Bill drawn by my self on *Pierre Petite* of *Roan*, payable to him or Order, for $1737\frac{13}{21}$ Crowns at 56 d. sterl. per Crown. — — — } 4865 : 06 : 8

The Remainder I have instantly paid him in ready Money, being — — — } 366 : 01 : 7

5736

Ditto 8th.

Richard Falconer has bought (by my Consent) 3 Tuns *French* Wine to be sold for his Account, and mine in Company, each of us one half at *L 25* st. per Tun, and for my half of ditto Wine, he has drawn a Precept on me payable to *Robert Young* on Demand, being

450

Ditto 9th.

Bought from *William Hume* 9 Packs *Cow-Hides*, for the Account of Company betwixt *John Hay* and my self (which, according to our Contract signed this Day, I am to sell for our said Account) each Pack containing 100 Hides at *L 2* per Piece (over Head) payable in one Month, being — — —

1800

Ditto 11th.

Paid to *Robert Young* in full of the Precept *Richard Falconer* gave him on me for the half of the prime Cost of the Wines in Company betwixt us — — —

450

Charles

Edinburgh, June 14th. 1705.

Charles Bonhame of Bourdeaux acquaints me (by his Letter of the 3d Instant) that he is content to embrace my Proposal of keeping an Accompt of Exchange, half in Company betwixt us, and for that End he has remitted to me 500 Crowns in the following Bills, viz.

Jean Leshee on Roger Hodge for 200 Crowns, payable at 8 Days Sight, the Exchange being at 55½ d. sterl. per Crown. } 555 : 00 : 0

Richard Langhorn on David Duck for 300 Crowns at ditto per Crown, payable at 10 Days Sight. } 832 : 10 : 0

Ditto 16th.

Remitted to Charles Bonhame of Bourdeaux, for our Accompt, half in Company, 500 Crowns in the following Bills; the Value being already paid by me, viz.

John Crawford on Wm Watson 250 Crowns, payable at Usance, the Exchange being 55 d. sterl. per Crown } 687 : 10 : 0

John Dickson on Morgan Duff 250 Crowns payable at 1½ Usance at ditto per Crown, is } 687 : 10 : 0

Ditto 18th.

Paid to David Morison in full of the Bond granted by me to him, and have retired the same, being of Principal and Interest.

Ditto 21st.

Charles Bonhame of Bourdeaux has drawn upon me 250 Crowns for our Accompt of Exchange, half in Company in his own Bill, payable to Thomas Edgar, which I have instantly paid him, at 55½ d. sterl. per Crown, is

Alexander Ross, James Row and my self have agreed to trade in Company, each ⅓ for some Time in several Goods, not exceeding the Sum of L 1500 of prime Cost, to be employed either by way of domestick or foreign Trade (as shall be found most convenient) they having appointed me to have the Management of the whole, as a Parrner-Trustee, for which I am to have 1½ per Cent. for Provision of the Sales. In Pursuance whereof I have bought from Thomas Gordon 100 Dozen course Aberdeen Stockings for the said Company's Accompt, at L 9. per Dozen; for the Value whereof we have given our Bond conjunctly and severally, payable the 20. of August next, bearing Interest only after the Term of Payment,

Ditto 25th.

Recd Payt of two Bills Charles Bonhame of Bourdeaux formerly sent me for Acct of our Exchange, ½ in Company, viz.

Jean Leshee on Roger Hodge } 555 : 00 : 0

Richard Langhorn on David Duck } 832 : 10 : 0

lib. sh. d.

1387 10

1375

1014 7 6

693 10

900

1387 10

E e

Received

Edinburgh, June 26th. 1705.

	lib.	(b.	d.
Received from <i>Frederick Hamilton</i> full Payment of half a Tun of Wine formerly sold him, — — —	228		
Ditto 28th.			
Drawn upon <i>Charles Bonhame</i> of <i>Bourdeaux</i> for our Accompt of Exchange, half in Company, 300 Crowns payable to <i>Simon Stone</i> , or Order, for the Value received here from <i>Alexander McClellan</i> , at 55 d. sterl. per Crown, is — — —	825		
Ditto 30th.			
I have certain Advice that the <i>May-Flower</i> of <i>Innerkeithing</i> , <i>Isaac Forrest</i> Master, is lost with her whole Loading, in her Way to <i>Alicant</i> , whereupon I have paid to the Order of ditto <i>Forrest</i> L 4500. (he having rebated me 10 per cent. of the L 5000. insured by me upon the said Ship and Cargo) — — —	4500		
July 3d.			
Remitted to <i>Peter Wilkinson</i> of <i>London</i> , L 100 sterl. by his Order, and for his Accompt, in a Bill of <i>Maurice Loveday's</i> on <i>Samuel Seton</i> , payable at 10 Days Sight, the Exchange at 5½ per cent. which I have instantly paid to ditto <i>Loveday</i> , being — — —	1266		
Ditto 6th.			
Drawn upon <i>William Vandersypen</i> of <i>Amsterdam</i> , 1000 Guilders for my Acct, payable at Usance to <i>Alex. Carstairs</i> or Order, for the Value receiv'd from <i>James Livingston</i> , at 23 d. sterl. per Guilder. — — —	1150		
Ditto 7th.			
Bought from <i>Samuel Lin</i> of <i>Pittenweem</i> for the Accompt of Company with <i>Alexander Ross</i> , <i>James Row</i> and my self, each ⅓. 6 Lasts Herrings at L 7 per Barrel, and have paid him present Money. — — —	504		
Ditto 9th.			
<i>Alexander Ross</i> has assign'd me on <i>Nicol Bruce</i> for his ⅓ of the Herrings bought from <i>David Lin</i> of <i>Pittenweem</i> (for the Acct of Compy betwixt ditto <i>Ross</i> , <i>James Row</i> and my self each ⅓) payable on Demand. — — —	168		
Ditto 10th.			
<i>Peter Wilkinson</i> of <i>London</i> has drawn upon me L 60 sterl. for his Acct payable to <i>Thomas Gordon</i> or Order at 8 Days Sight, with the Exchange at 8 per cent. I have this Day accepted. — — —	777	12	
Ship'd			

Edinburgh, July 10th. 1705.

Ship'd aboard the *Red-lion* of *Leith*, *John Brown* Master, these following Goods in Company with *Alexander Ross*, *James Row* and my self, each $\frac{1}{3}$ consign'd to *Pierre Petite* our Factor at *Roan*, whereupon I have paid the following Charges, as under, viz.

	lib.	sh.	d.
100 Dozen <i>Aberdeen</i> Stockings which first cost	900	00	0
6 Lasts Herrings which first cost	504	00	0

Paid of Charges, viz.

For Cellar-Rent	2	00	0
For Packing and Portage	3	00	0
For Shoar-Dues	6	00	0
For the Cocquet, and Drink to Seamen	12	00	0
For Duty to the Custom House	50	00	0
	73	00	0

1477

Ditto 12th.

Richard Falconar has sold all the Wine in Company betwixt us, each $\frac{1}{3}$ for which he has received *L* 1006 : 10. Nett (after all Charges and Provision are deduc'd) as per particular Accompt he has given me in, for my half of the prime Cost and Profit, he has given me an accepted Bill on *Wm. Home*, payable in 2 Weeks.

503

5

Ditto 13th.

Received from *James Row* as his $\frac{1}{3}$ of the Herrings bought from *David Lin* of *Pittenweem*, for the Accompt of Company betwixt ditto *Row*, *Alexander Ross* and my self, each $\frac{1}{3}$.

168

Ditto 14th.

Peter Wilkinson of *London* has remitted me *Maurice Loveday's* Bill (which I had remitted to ditto *Wilkinson* for his Accompt) protested for not Acceptance, that I may recover it here; so I charge the Drawer *D'* to ditto *Wilkinson* his Accompt current for the Contents of the Bill, being

L 1266 : 00 : 0

For the Re-Exchange, which is now at *L* 6 per cent. *L* 76 : 00 : 0

For Commission *L* 6, Protest and Port of Letters } *L* 8 : 00 : 0

paid out by ditto *Wilkinson* *L* 2, in all

1350

Ditto 16th.

Alexander Wauchop has this Day presented me a Bill drawn by *Charles Bonhame* of *Bordeaux* for our Accompt of Exchange, half in Company for 250 Crowns, payable at 10 Days Sight to ditto *Wauchop* or Order, which accordingly I have accepted at 56 d. st. per Crown, is

700

Paid

Edinburgh, July 17th. 1705.

	lib.	sh.	d.
Paid to <i>William Home</i> in full of the raw Hides formerly bought of him for the Accompt of Company betwixt <i>John Hay</i> $\frac{1}{3}$ and my self $\frac{2}{3}$ and that in manner following, viz.			
I have assign'd him on <i>ditto Hay</i> for $\frac{1}{3}$ of the Hides.	600	00	0
And for my $\frac{2}{3}$ I have paid him, as under, viz.			
5 Pieces of <i>Serges</i> containing in all 169 Ells, which he takes at 12 sh. per Ell, is	101	08	0
Paid him in ready Money.	1098	12	0
	1800		
Drawn upon <i>Charles Bonhame</i> of <i>Bordeaux</i> 200 Crowns for our Accompt of Exchange, half in Company, payable to <i>Peter Pemble</i> , or Order, for the Value whereof I have <i>William Bruce</i> his Obligation payable in 10 Days, at 55 $\frac{1}{2}$ d. sterl. per Crown, being	555		
<i>Ditto</i> 19th.			
Paid to the Order of <i>Thomas Gordon</i> the accepted Bill which <i>Peter Wilkinson</i> of <i>London</i> drew on me formerly for his Accompt.	777	12	
<i>Ditto</i> 20th.			
<i>Charles Stewart</i> has cleared with me as to the nett Proceeds of our Accompt in Company (after other Charges and Provision are deduced) and for my half of the said Stock and Gain he has paid me.	2000		
<i>Ditto</i> 21st.			
Sold to <i>Ninian Nicolson</i> 4 Packs raw Hides, in Comp ^y with <i>John Hay</i> $\frac{1}{3}$ and my self $\frac{2}{3}$ each Pack containing 100 Hides at L 2: 14: 6. per Piece, for part Money, part on Time, as under.			
Received ready Money for $\frac{1}{2}$ of the above Bargain	545	00	0
The other half is to be paid in one Month.	545	00	0
	1090		
<i>Ditto</i> 23d			
I have this Day cleared Accompts with <i>John Duncanson</i> , and for Payment of what I owed him (for the Bill he gave me on <i>Maurice Moliere</i> , payable to <i>Charles Bonhame</i>) I have sold him 14 Bolls of Barley at L 10 per Boll is	L 140	00	0
Item, I have assign'd him on <i>William Home</i> of <i>Tra-</i>	L 137	05	0
nent, for what <i>ditto Home</i> owed me, being			
Item, The rest I have paid him in present Money, being	140	17	6
	418	2	6
<i>Ditto</i> 24th.			
Received from <i>Maurice Loveday</i> in full Payment of his protested Bill, and all Charges thereon, which formerly he was made Debitor for, being	1350		
I am			

Edinburgh, July 24th. 1705.

I am this Day advised by *Pierre Petite* our Factor at *Roan*, that the Ship the *Red-Lion* of *Leith* is safely arrived there, and that he hath sold all the Goods in Company with *Alexander Ross*, *James Row* and myself, each $\frac{1}{3}$ for part Money, part on Time, as follows, viz,

	lib.	sh.	d.
6 Lasts Herrings sold to several Persons for			
250 Crowns in ready Money, the Exchange being at 56 d. st. per Crown, is	700	00	0
100 Doz. of Stockings sold to <i>Jan van Rixtel</i>			
for 450 Crowns payable in one Month	1260	00	0
at ditto per Crown, is			

Ditto 26th.

1960

Paid to *George Sandilands* to Accompt of what was resting of the Salmon formerly sold me,

1014

Ditto 28th.

Paid to *Ninian Nicolson* in full Payment of what I owed him for the rest of the Wheat formerly sold me, as under.

	lib.	sh.	d.
6 Doz. Hats delivered him at L 60 per Doz. is	360	00	0
The Balance presently paid him, being	414	00	0

774

Paid to *Alexander Wauchop* the Contents of the Bill *Charles Bonhame* had given him on me for our Accompt of Exchange, half in Company, which formerly I accepted of.

700

Received from *Nicol Bruce* in full Payment of the Assignment *Alexander Ross* gave me on him, being

168

Received from *William Hume* full Payment of the Assignment *Richard Falconar* formerly gave me on him for my half of the prime Cost and Profit of the Wine he sold in Company betwixt us, being

503

5

Ditto 30th.

Received from *William Bruce* in full Payment of his Obligation to me for the Bill I gave him formerly on *Charles Bonhame*.

555

Ditto 31st.

Sold to *Robert Young* 5 Packs raw Hides in Company with *John Hay* $\frac{1}{3}$ and myself $\frac{2}{3}$, each Pack containing 100 Hides at L 2 : 18. per Piece, for which I have his Bill payable in one Month, is

1450

August 2d.

Pierre Petite of *Roan* has by my Order, and for my own Account remitted me 211 $\frac{1}{2}$ French Crowns in his own Bill on *Peter Wilkinson* of *London* his Correspondent, payable at Usance at 58 $\frac{1}{2}$ d. sterl. per Crown; which I have this Day dispatched for ditto *Wilkinson*, indorsed to himself to Acct of what I owe him as his Factor, being

620

1

F f

Paid

Edinburgh, August 4th. 1705.

	lib.	sh.	d.
— Paid to <i>John Hay</i> to Accompt of his Concerns in Company betwixt him $\frac{1}{3}$ and my self $\frac{2}{3}$ being ————	181	13	4
— Ditto 6th. ————			
— <i>Pierre Petite</i> our Factor at <i>Roan</i> advises me by his Letter dated the 27th <i>July</i> last, that he has received from <i>Jan van Rixtel</i> 450 Crowns (the Exchange being at 56 d. ster. per Crown) which ditto <i>Rixtel</i> owed for Goods formerly sold him for the Accompt of Company with <i>Alexander Ross</i> , <i>James Row</i> , and my self, each $\frac{1}{3}$. out of which, deducing his Provision and Charges, there will remain 428 $\frac{4}{7}$ Crowns of neat Money in his Hands of this single Payment, which at ditto per Crowns, is			
— The above Provision and Charges amounting to 21 $\frac{2}{7}$ Crowns, which at ditto per Crown, is			
—	L 1200 : 00 : 0		
—	L 60 : 00 : 0		
—	1260		
— Ditto 9th. ————			
— Drawn upon <i>Pierre Petite</i> our Factor at <i>Roan</i> 400 Crowns for the Accompt of Company with <i>Alexander Ross</i> , <i>James Row</i> and my self, each $\frac{1}{3}$ payable at Usance to <i>Adam Boucher</i> or Order for the Value received in ready Money from <i>James Kennedy</i> at 55 $\frac{1}{2}$ d. sterl. per Crown. ————			
— Ditto 10th. ————			
— Paid to <i>Alexander Ross</i> to Accompt of his Concerns in Comp ^y with <i>James Row</i> and my self, each $\frac{1}{3}$. and that as $\frac{1}{3}$ of the Bill drawn on <i>Pierre Petite</i> our Factor at <i>Roan</i> . ————			
— Ditto 13th. ————			
— <i>James Row</i> has drawn a Bill on me to Accompt of his Concerns in Company with <i>Alexander Ross</i> and my self, each $\frac{1}{3}$ payable to <i>George Murray</i> or Order at 8 Days Sight, which I have this Day accepted of. ————			
— Ditto 14th. ————			
— Remitted to <i>Charles Bonhame</i> of <i>Bourdeaux</i> 500 Crowns for our Accompt of Exchange, half in Company in my own Bill on <i>William Vandersypen</i> of <i>Amsterdam</i> (to be allowed to ditto <i>Vandersypen</i> for my Accompt) payable at Usance to the Order of ditto <i>Bonhame</i> at 50 Stivres per Crown, in all amounting to 1250 Guilders at 22 d. sterl. per Guilder, or (which is the same in Effect) at 55 d. ster. per Crown, is ————			
— Ditto 17th. ————			
— Bought from <i>John Stirling</i> 200 Bolls Grain, consisting partly of Oats, partly of Barley, at the Rate of L 5 per Boll (over-head) and for Payment whereof I have presently paid the one Half in Money. ————			
— The other $\frac{1}{2}$ I am to pay him in one Month, ————			
—	L 500 : 00 : 0		
—	L 500 : 00 : 0		
—	1000		
—	This		

Edinburgh, August 20th. 1705.

This Day *Thomas Gordon* and I have cleared Accompts, and for Payment of the Stockings he formerly sold me for the Use of the Company with *Alexander Ross*, *James Row* and my self, each $\frac{1}{3}$. I have paid him, as follows, viz.

I have given him in ready Money for my $\frac{1}{3}$. lib. sh. d.
300 : 00 : 0

I have assign'd him on *ditto Ross* for his $\frac{1}{3}$ payable } 300 : 00 : 0
on Demand. _____

I have assign'd him on *ditto Row* for his $\frac{1}{3}$ payable } 300 : 00 : 0
on Demand. _____

Ditto 21st.

Paid to *George Murray* the Contents of the Bill *James Row* gave him on me, which I formerly accepted of. 900

Ditto 23d.

I have this Day compted with *Ninian Nicolson* for what he ow'd me of the Hides formerly sold him (for the Accompt of Company betwixt *John Hay* $\frac{1}{3}$ and my self $\frac{2}{3}$) which he has satisfied in the manner following, viz. lib. sh. d.

By an accepted Precept drawn by me on him, payable on Demand to *ditto Hay* to Accompt of } 181 : 13 : 4
his Concerns in *ditto Company*, being _____

By Cash presently paid me for the rest 363 : 06 : 8

Ditto 24th.

Pierre Petite our Factor at *Roan* has by our Order remitted us 278 $\frac{1}{2}$ Crowns (for the Accompt of Company betwixt *Alexander Ross*, *James Row* and my self, each $\frac{1}{3}$) in a Bill drawn by *Edmund Rae* on *George Storie*, payable at 8 Days Sight, which *ditto Storie* has this Day accepted, at 55 $\frac{1}{2}$ d. ster. per Crown, is 545

Ditto 27th.

Drawn upon *Charles Bonhame* of *Bordeaux* for our Accompt of Exchange, half in Company, 500 Crowns payable at Usance to *Isaac Pilmer* or Order, for the Value received here from *Daniel Menzies*, at 56 d. sterl. per Crown. 773 8

Ditto 30th.

Received from *Robert Young* full Payment of the raw Hides formerly sold him (for the Accompt of Company betwixt *John Hay* $\frac{1}{3}$ and my self $\frac{2}{3}$) having allowed him Rebatement for 2 Months, at 6 per cent. per Annum, as under, viz. lib. sh. d.

Received in ready Money 1435 : 10 : 0

The Discompt as above at *ditto per cent.* 14 : 10 : 0

Having sold all the Hides in Company with *John Hay* $\frac{1}{3}$ and me the same is to be charged with my Provision of L 2540 (being the Sum of the Sales of the said Hides) at 1 $\frac{1}{2}$ per cent. is 1450

38 2

John

Edinburgh, August 31st. 1705.

John Hay has drawn a Precept upon me to Accompt of his Concerns with me in Company payable on Demand to David Morison.

September 1st.

John Graham, George Sim, and my self have agreed to trade in Compy, each of us being to put in the Value of L 1000 in Goods, as $\frac{1}{3}$ of the joint Stock, which is to be employed either by Way of Domestick or Foreign Trade (as shall be found most convenient) they having appointed me to keep the Accompts as Partner-Trustee; for which I am to have $1\frac{1}{2}$ per cent. in Name of Provision for the Sales, whereupon each of us have brought in our Share of the said Goods, as follows, viz.

John Graham has delivered me 50 Barrels of Salmon at L 20 per Barrel for his $\frac{1}{3}$ of the Stock, being

George Sim has stocked in 5 Butts Sack at L 200 per Butt.

I (for my own Share) have brought in 200 Bolls Grain, which I formerly bought from John Stirling, at L 5. per Boll.

Ditto 2d.

Paid to David Morison in full of the Precept John Hay gave him formerly on me to Accompt of his Concerns with me in Company.

Ditto 4th.

Received from George Storie full Payment of the Bill Pierre Petite sent us on him, which he formerly accepted of, being

Ditto 6th.

All the Goods in Company with Alexander Ross, James Row, and my self, each $\frac{1}{3}$. being now disposed, I have my Provision of the Sales thereof to charge to that Accompt, computing the same at $1\frac{1}{2}$ per cent. of L 1960, is

lib. sh. d.

465 16

3000

465 16

773

8

29 8

Journal,

Journal, N^o II.

Edinburgh, May 17th. 1705.

		l.	s.	d.
.1	Cash Dr. to Stock, L 13173 : 17 : 8. for so much I have ly-			
.1	ing by me at present, being	13173	17	8
.1	House in Smith's New-Land Edinburgh Dr. to Stock, L 5333 :			
.1	6 : 8. for so much ditto House cost me.	5333	6	8
	Sundry Accompts Drs. to Stock, L 1993 : 05 : 6. for Goods			
	lying by me not disposed of, the following Sorts, viz. lib. sh. d.			
.2	Per Wool for 167 Stones, 13 lib. at L 6 per Stone	1006	17	6
.2	Per Goods from London for 4 Pieces Cambrick, 6			
	Pieces Seys remaining unfold, valu'd in all at	432	00	0
.2	Per Barley for 54 Bolls at L 10 : 05 : 4. per Boll is	554	08	0
.1		1993	5	6
	Sundry Accompts Drs. to Stock, L 11421 : 15 : 7. for the			
	following Debts due me on the following Accompts, lib. sh. d.			
.2	Per Captain William Monro for the Remain-			
	der of a Terms Rent of the above House pre-	166	13	4
	sently posselt by him.			
.3	Per Mungo Maxwell for the Principal and Inte-			
	rest of a Bond granted to me, dated the 13th	159	11	9
	of November last, payable at Whitf. thereafter.			
.2	Per James Carnagie for the Balance of his Acct	345	00	0
.2	Per William Ganderspen of Amsterdam my			
	Accompt current for 3787½ Guilders which	4259	07	15
	he owes me of ready Money in his Hands (as			
	my Factor) at 22½ d. ster. per Guilder, is			
.3	Per Ship the Alexander of Leith at her Arrival			
	in Virginia, for the Principal (with the Interest)	583	15	0
	lent to Laurence Auchinleck on Bottomry of ditto			
	Ship, it being still an Adventure at Sea.			
.2	Per Frederick Hamilton for Half a Tun of			
	Wine formerly sold him upon Time.	228	00	0
.3	Per Pierre Petite of Roan my Accompt cur-			
.1	rent for 2032½ Crowns, which he owes me	5679	08	1
	of Money in his Hands (as my Factor) at 55½			
	d. sterl. per Crown, is			

11421 15 7

G g

Stock

Edinburgh, May 17th. 1705.

Stock Dr. to sundry Accompts, £ 12203 : 11 : 8. for so much I am owing to the sundry Persons following (as appears by their Balanced Accompts in the Leger, No I.) viz. lib. sh. d.

. 1	To Charles Bonhame of Bourd* my Account	
. 3	current for 83 Crowns owing by me to him	208 : 07 : 7
	(as my Factor) being at 50 ¹ / ₂ d. st. per Crown, is	
. 3	To Peter Winchester for the Balance of an	
	Account fitted betwixt us.	5736 : 00 : 0
. 3	To William Watson for the Remainder of an	
	Account due him.	252 : 00 : 3
. 3	To George Sandilands for what remains to be	
	paid him for the Salmon formerly sold me.	1546 : 10 : 0
. 3	To David Houston for the Principal and Inter-	
	est of my Bond dated 29th January last, and	1014 : 07 : 6
	payable at Whits. thereafter.	
. 4	To John Duncanson for the Bill he gave me	
	payable to Charles Bonhame of Bourd* for my Acct	418 : 02 : 6
. 4	To James Puffendorf for the Balance of an	
	Account fitted fitted betwixt us.	633 : 10 : 10
. 4	To Ninian Nicolson for the Wheat he for-	
	merly sold me upon Time.	1011 : 00 : 0
. 4	To Peter Wilkinson of London his Account	
	current, for what I owe him in ready Money,	
	(as his Factor) all the Goods sent me for his	1383 : 13 : 0
	Account being sold.	

Ditto 18th.

. 4 Proper Charges Dr. to Cash £ 420, for as much as I have
. 1 this Day cleared Accompts with several Persons to whom I owed
the several Sums following for my proper Charges (and that as a
private Person residing always in Town) and have paid them, as
appears by their discharged Accompts, viz. lib. sh. d.

For Board, Washing and Lodging for half a Year,
(viz. from Mart. 1708 till Whits. 1709) which,
according to Agreement with my present
Landlord John Cockburn, is

For my Wearing-Apparel; and other Necessaries be-
longing thereto during the Time foresaid (as
per the particular Accompts of several Trades-
men that furnished me) being

For Pocket-Expences and other petty Charges from
Time to Time, whereof I have kept a parti-
cular Account (which has not been once na-
med in my former Books) being

12203 11 8.

420

Cash

Edinburgh, May 19th. 1705.

			I.	S.	D.
.1 .2	Cash Dr. to Wool L 250. for 50 Stones sold to a Stranger at L 5 per Stone for ready Money, being		250		
.4 .2	William Home of Tranent Dr. to Wool L 137 : 5. for 30 ¹ / ₂ Stones sold him at L 4 : 10. per Stone payable on Demand, being	137	5		
	Ditto 22d.				
.4 .2	Ninian Nicolson Dr. to Goods from London L 240. for 6 Pieces Seys sold him, belonging to ditto Goods (which he takes to Acct of what I owed him for Wheat formerly sold me) valued at	240			
	Ditto 24th.				
.1 .2	Cash Dr. to Wool, L 349 : 5. for 87 ¹ / ₈ Stones sold to Andrew Burton for ready Money, at L 4 per Stone, is	349	5		
	Ditto 26th.				
.1 .2	Cash Dr. to Captain William Monto, L 166 : 13 : 4. received from him in full Payment of an half Year's Rent of his Dwelling-House presently posselt by him, and belonging to me (and that from Mart. 1704 till Whitf. 1705) being	166	13	4	
.2 .4	Captain William Monto Dr. to Rentals Account L 333 : 6 : 8. he having taken the above House for another Year (viz. from Whitf. 1705 to Whitf. 1706) at the former Rate.	333	6	8	
.3 .2	William Watson Dr. to Goods from London, L 252 : 00 : 3. for 4 Pieces Cambricks belonging to ditto Goods (which is given him to Account of what I owed him at the balancing of my former Books) valued in all at	252	3		
	Ditto 28th.				
	Sundry Accompts Drs. to William Wandersypen of Amsterdam my Account current, L 1150 for 1000 Guilders drawn on him for my Account, at 23 d. ster. per Guilder, payable to Jacob Dewit or Order, for the Value received from William Brown, viz.				
.4	Per Broad Cloth for 1 Bale containing 20 ¹ / ₂ Ells at 15 sh. ster. per Ell.	18	10	0	
.5	Per Serges for 5 Pieces containing 169 Ells, at 10 d. sterl. per Ell.	84	10	0	
.1 .2	Per Cash for the Remr paid me in ready Money, 881 : 00 : 0	881	00	0	
	Ditto 29th.				
.5	Charles Stewart my Acct with him in Compy each ¹ / ₂ Dr. to Sundry Accompts L 1500. for as much as ditto Stewart and I have contracted to stock in each of us L 1500. to be employed in Compy betwixt us by way of Inland Trade for ² / ₁₀₀ of which he is to keep the Acct, and to have 2 per cent. of Provision: And for my Share I have delivered, part Goods, part Money, viz.				
.4	To Broad Cloth 1 Bale cont 20 ¹ / ₂ Ells which cost me	184	10	0	
.2	To Cash for Remr I have paid him in ready Money	1315	10	0	
		1500			

Sun-

Edinburgh, May 31st. 1705.

			l.	s.	d.
	Sundry Accompts Dr. to Barley L 440. for 40 Bolls sold to Robert Douglass at L 11 per Boll, the Value whereof I have received, as under, viz.				
		lib.	sh.	d.	
5	Per Hats for 6 Dozen fine ditto at L 50 per Dozen.	300	00	0	
1	Per Cash received in full	140	00	0	
2					440
	June 1st.				
5	Bottomry Accompt Dr. to Ship the Alexander of Leith at her Arrival at Virginia, L 583 : 15. for as much as I have certain				
3	Advice that the said Ship is cast away at Sea before her Arrival in Virginia (whereon I had lent L 500 on Bottomry at 16 $\frac{1}{2}$ per cent. for my Risque) the said Principal and Interest amounting to				
					583 15
	Ditto 4th.				
3	Charles Bonhame of Bourdeaux my Accompt current Dr. to Pierre Petite of Roan my Accompt current, L 208 : 7 : 7.				
3	for as much as ditto Bonhame advises me that he has according to to my Order drawn on ditto Petite of Roan 83 $\frac{1}{2}$ Crowns for my Accompt, which I value here at 50 $\frac{1}{4}$ d. ster. per Crown, is				
					208 7 7
	Ditto 5th.				
	Peter Winchester Dr. to Sundry Accompts L 5736. for so much as I have this Day cleared Accompts with him, and for full Payment of what I owed him (as the Remainder of the Goods formerly sold me) I have assigned him on the Persons following, and have paid the rest in Money, as under, viz.				
		lib.	sh.	d.	
3	To Mungo Harnel for my Precept on him for the Principal and Interest of his Bond due to me at Whitsunday last, being	159	11	9	
3	To James Carnagie for my Assignment on him to ditto Winchester, being the Balance of an Accompt	345	00	0	
2	To Pierre Petite of Roan my Accompt current for 1737 $\frac{1}{2}$ Crowns drawn by my self on him, payable to ditto Winchester or Order for the Value at 56 d. ster. per Crown.	4865	06	8	
3	To Cash for the Remainder instantly paid him in Money.	366	01	7	
1					5736
	Ditto 8th.				
5	Richard Falconar my Accompt with him in Company, each : Dr. to Robert Young L 450. ditto Falconar having bought (by my Consent) 3 Tuns French Wine to be sold for his Accompt and mine in Company, each of us half, at L 25 ster. per Tun, he has drawn a Precept on me for my half of ditto Wine, payable to ditto Young on Demand, being				
5					450
	Hides				

Edinburgh, June 9th. 1705.

6 1 4	Hides in Company betwixt John Hay $\frac{1}{3}$ and my self $\frac{1}{3}$ Dr. to William Hume L 1800. for 9 Packs bought from him for the Accompt of Company betwixt us (which according to our Contract sign'd this Day, I am to sell for our said Accompt) each Pack containing 100 Hides at L 2 per Piece (over-head) payable in one Month, being	1800	
6 1 6	John Hay his Accompt current Dr. to ditto Hay his Accompt with me in Company, he $\frac{1}{3}$ and my self $\frac{2}{3}$ L 600. for so much there is due by him as his $\frac{1}{3}$ of the above Hides bought from William Hume, and payable in one Month.	600	
	Ditto 11th.		
5 1	Robert Young Dr. to Cash L 450. paid him in full of the Precept Richard Falconar gave him on me for my half of the prime Cost of the Wines in Company betwixt us.	450	
	Ditto 14th.		
5 1 6	Accepted Bills Dr. to Charles Bonhame of Bourdeaux our Accompt of Exchange, in Company, L 1387: 10. for as much as ditto Bonhame acquaints me (by his Letter of the 3d Instant) that he is content to embrace my Proposal of keeping an Accompt of Exchange, half in Company betwixt us, and for that End he has remitted me 500 Crowns in the following Bills on the following Persons.		
	Jean Leshee on Roger Hodge for 200 Crowns payable at 8 Days Sight, the Exchange being at 55 $\frac{1}{2}$ d. sterl. per Crown.	555 : 00 : 0	
	Richard Langhorn on David Duck for 300 Crowns at ditto per Crown, payable at Ten Days Sight, is	832 : 10 : 0	
	Ditto 16th.	1387	10
6 1 1	Charles Bonhame of Bourd ^e our Accompt of Exchange $\frac{1}{2}$ in Company Dr. to Cash, L 1375. for 500 Crowns remitted to ditto Bonhame for our said Accompt in the following Bills, the Value being already paid by me, viz.		
	John Crawford's Bill on William Watson 250 Crowns payable at Usance, the Exchange being at 55 d. sterl. per Crown, is	687 : 10 : 0	
	John Dickson's Bill on Morgan Duff 250 Crowns payable at 1 $\frac{1}{2}$ Usance at ditto per Crown, is	687 : 10 : 0	
	Ditto 30th.	1375	
3 1 1	David Morison Dr. to Cash, L 1014: 07: 6. for so much paid him in full of the Bond granted by me to him (Principal and Interest) and have retired the same, being	1014	7 6
	H h	Charles	

Edinburgh, May 31st. 1705.

			l.	s.	d.
	Sundry Accompts <i>Dr.</i> to Barley L 440. for 40 Bolls sold to <i>Robert Douglass</i> at L 11 per Boll, the Value whereof I have received, as under, viz.				
		lib.	sh.	d.	
5	Per Hats for 6 Dozen fine ditto at L 50 per Dozen.	300	00	0	
1	Per Cash received in full	140	00	0	
2					440
	June 1st.				
5	Bottomry-Accompt <i>Dr.</i> to Ship the Alexander of Leith at her Arrival at <i>Virginia</i> , L 583 : 15. for as much as I have certain Advice that the said Ship is cast away at Sea before her Arrival in <i>Virginia</i> (whereon I had lent L 500 on Bottomry at 16 $\frac{3}{4}$ per cent. for my Risque) the said Principal and Interest amounting to				
3					583 15
	Ditto 4th.				
3	Charles Bonhame of <i>Bourdeaux</i> my Accompt current <i>Dr.</i> to Pierre Petite of <i>Roan</i> my Accompt current, L 208 : 7 : 7. for as much as ditto Bonhame advises me that he has according to to my Order drawn on ditto Petite of <i>Roan</i> 83 $\frac{1}{3}$ Crowns for my Accompt, which I value here at 50 $\frac{1}{4}$ d. ster. per Crown, is				
3					208 7 7
	Ditto 5th.				
	Peter Winchester <i>Dr.</i> to Sundry Accompts L 5736. for so much as I have this Day cleared Accompts with him, and for full Payment of what I owed him (as the Remainder of the Goods formerly sold me) I have assigned him on the Persons following, and have paid the rest in Money, as under, viz.				
		lib.	sh.	d.	
3	To Hungo Marwel for my Precept on him for the Principal and Interest of his Bond due to me at <i>Whitsunday</i> last, being	159	11	9	
3	To James Carnagie for my Assignment on him to ditto Winchester, being the Balance of an Accompt	345	00	0	
2	To Pierre Petite of <i>Roan</i> my Accompt current for 1737 $\frac{13}{20}$ Crowns drawn by my self on him, payable to ditto Winchester or Order for the Value at 56 d. ster. per Crown.	4865	06	8	
3	To Cash for the Remainder instantly paid him in Money.	366	01	7	
1					5736
	Ditto 8th.				
5	Richard Falconar my Accompt with him in Company, each : <i>Dr.</i> to Robert Young L 450. ditto Falconar having bought (by my Consent) 3 Tuns <i>French Wine</i> to be sold for his Accompt and mine in Company, each of us half, at L 25 ster. per Tun, he has drawn a Precept on me for my half of ditto Wine, payable to ditto Young on Demand, being				
5					450
	Hides				

Edinburgh, June 9th. 1705.

Hides in Company betwixt John Hay $\frac{1}{3}$ and my self $\frac{2}{3}$ Dr.
to **William Hume** L 1800. for 9 Packs bought from him for the
Accompt of Company betwixt us (which according to our Con-
tract sign'd this Day, I am to sell for our said Accompt) each
Pack containing 100 Hides at L 2 per Piece (over-head) payable
in one Month, being ————

1800

John Hay his Accompt current Dr. to ditto Hay his Ac-
compt with me in Company, he $\frac{1}{3}$ and my self $\frac{2}{3}$ L 600. for
so much there is due by him as his $\frac{1}{3}$ of the above Hides bought
from *William Hume*, and payable in one Month. ————

600

Ditto 11th.

Robert Young Dr. to Cash L 450. paid him in full of the
Precept *Richard Falconar* gave him on me for my half of the prime
Cost of the Wines in Company betwixt us. ————

450

Ditto 14th.

Accepted Bills Dr. to Charles Bonhame of Bourdeaux our
Accompt of Exchange, 1 in Company, L 1387 : 10. for as
much as *ditto Bonhame* acquaints me (by his Letter of the 3d In-
stant) that he is content to embrace my Proposal of keeping an
Accompt of Exchange, half in Company betwixt us, and for that
End he has remitted me 500 Crowns in the following Bills on the
following Persons. lib. sh. d.

Jean Lessee on *Roger Hodge* for 200 Crowns }
payable at 8 Days Sight, the Exchange } 555 : 00 : 0
being at 55 s. d. sterl. per Crown.

Richard Langhorn on *David Duck* for 300 }
Crowns at ditto per Crown, payable at Ten } 832 : 10 : 0
Days Sight, is ————

1387 10

Ditto 16th.

Charles Bonhame of Bourd^r our Accompt of Exchange
1 in Company Dr. to Cash, L 1375. for 500 Crowns remitted
to *ditto Bonhame* for our said Accompt in the following Bills, the
Value being already paid by me, viz. lib. sh. d.

John Crawford's Bill on *William Watson* 250 }
Crowns payable at Usance, the Exchange } 687 : 10 : 0
being at 55 s. d. sterl. per Crown, is

John Dickson's Bill on *Morgan Duff* 250 }
Crowns payable at 1; Usance at ditto per } 687 : 10 : 0
Crown, is ————

1375

Ditto 30th.

David Morrison Dr. to Cash, L 1014 : 07 : 6. for so much
paid him in full of the Bond granted by me to him (Principal and
Interest) and have retired the same, being ————

1014

7 6

H h

Charles

Edinburgh, June 21st. 1705.

	l.	s.	d.
Charles Bonhame of Bourdeaux our Accompt of Exchange $\frac{1}{2}$ in Company Dr. to Cash L 693 : 10. so much paid to Thomas Edgar, as Value of a Bill drawn by ditto Bonhame for our said Accompt 250 Crowns payable to ditto Edgar at 55$\frac{1}{2}$ d. st. per Crown, Ditto 22d.	693	10	
Goods in Company with Alexander Ross, James Row, and my self, each of us $\frac{1}{3}$ Lr. to Thomas Gordon L 900. for so much as ditto Ross, ditto Row and my self have agreed to trade in Company each $\frac{1}{3}$ for some Time in several Goods, not exceeding the Sum of L 1500. of prime Cost, to be employed either by Way of domestick or foreign Trade (as shall be found most convenient) they having appointed me to have the Management of the whole as a Partner-Trustee, for which I am to have 1$\frac{1}{2}$ per cent. for my Provision of the Sales. In Pursuance whereof I have bought from ditto Gordon 100 Dozen coarse Aberdeen Stockings for the said Company's Accompt at L 9 per Dozen, for the Value whereof we have given our Bond conjunctly and severally, payable the 20th of August next, bearing Interest only after the Term of Payment, being	900		
Alexander Ross his Accompt current Dr. to ditto Ross his Accompt with James Ross and my self in Company, each of us $\frac{1}{3}$ L 300. for his $\frac{1}{3}$ of the Price of the Stockings bought from Thomas Gordon.	300		
James Row his Accompt current Dr. to ditto Row his Accompt with Alexander Ross and me in Company, each $\frac{1}{3}$ L 300. for his $\frac{1}{3}$ of the Price of the Stockings bought from Thomas Gordon.	300		
			Ditto 25th.
Cash Dr. to accepted Bills, L 1387 : 10. for so much received Payment of the 2 Bills Charles Bonhame of Bourdeaux formerly sent me for our Acc^t of Exchange $\frac{1}{2}$ in Comp^y, viz. lib. sh. d. Jean Leshee on Roger Hodge ————— 555 : 00 : 0 Richard Langhorn on David Duck ————— 832 : 10 : 0	1387	10	
			Ditto 26th.
Cash Dr. to Frederick Hamilton, L 228. received from him in full of the half Tun Wine formerly sold him.	228		
			Ditto 28th.
Cash Dr. to Charles Bonhame of Bourdeaux our Accompt of Exchange $\frac{1}{2}$ in Company, L 825. drawn upon ditto Bonhame for our said Acc^t 300 Crowns payable to Simon Ston or Order. The Value received here from Alexander McClellan at 55 d. sterl. per Crown.	825		

Insu.

Edinburgh, June 30th. 1705.

l. s. d.

Insurance-Accompt Dr. to Cash, L 4500. for so much as I have certain Advice that the *May-Flower* of *Innerkeithing* (*Isaac Forrest* Master) is lost with her whole Loading in her Way to *Allicant*, whereupon I have paid to the Order of *ditto Forrest*, L 4500. he having rebated me L 10 per cent. of the L 5000. insured by me upon the said Ship and Cargo. — 4500

July 3d.

Peter Wilkinson of London his Accompt current Dr. to Cash, L 1266. for L 100 sterl. remitted to *ditto Wilkinson* by his Order, and for his Accompt, in a Bill of *Maurice Loveday* on *Samuel Seton*, payable at 10 Days Sight, the Exchange at 5½ per cent. for which I have paid present Money to *ditto Loveday*, being 1266

Ditto 6th.

Cash Dr. to William Vandersypen of Amsterdam my Accompt current, L 1150. for 1000 Guilders drawn upon *ditto Vandersypen* for my Accompt, payable at Usance to *Alexander Carstairs* or Order, for the Value received from *James Livingston* in ready Money at 23 d. sterl. per Guilder. — 1150

Ditto 7th.

Goods in Company with Alexander Ross, James Row and my self, each of us ⅓ Dr. to Cash, L 504. for 6 Lasts of Herrings bought of *Samuel Lin* of *Pittenweem* for our said Accompt in Company, at L 7 per Barrel for ready Money. — 504

Alexander Ross his Accompt current Dr. to *ditto Ross* his Accompt with James Row and my self in Company, each ⅓ L 168. for his ⅓ of the Herrings bought from *Samuel Lin*. 168

James Row his Accompt current Dr. to *ditto Row* his Accompt with Alexander Ross and me in Company, each ⅓ L 168. for his ⅓ of the above Herrings bought from *Samuel Lin*. 168

Ditto 9th.

Nicol Bruce Dr. to Alexander Ross his Accompt current L 168. *ditto Ross* having assign'd me on *ditto Bruce* for his ⅓ of the Herrings bought from *Samuel Lin* of *Pittenweem*, and that payable on Demand, being 168

Ditto 10th.

Peter Wilkinson of London his Accompt current Dr. to Thomas Gordon, L 777 : 12. for *ditto Wilkinson's* Bill upon me for L 60 st. for his Accompt payable to *ditto Gordon* or Order, at 8 Days Sight, with the Exchange at 8 per cent. which I have this Day accepted of, being in all 777 12

Coyage

Edinburgh, July 10th. 1705.

		l.	s.	d.
8	Voyage to Roan aboard the Red-Lion of Leith, in Company with Alexander Ross, James Row and my self each Dr. to sundry Accompts, L 1477. for the following Goods ship'd aboard ditto Ship, John Brown Master, for our said Company's Accompt, consign'd to Pierre Petite our Factor, having paid thereon the following Charges, viz.			
6	To Goods in our above Company, for 100 Doz. Aberdeen Stockings, and 6 Lasts Herrings which first cost	1404	00	0
1	To Cash for Charges as per Waste-Book.	73	00	0
		1477		
7	Alexander Ross his Accompt current Dr. to ditto Ross his Accompt in Company with James Row and my self, each of us $\frac{1}{3}$. L 24 : 06 : 8. for his $\frac{1}{3}$ of the above Charges on the above Voyage.	24	6	8
7	James Row his Accompt current Dr. to ditto Row his Accompt in Company with Alexander Ross and my self, each of us $\frac{1}{3}$. L 24 : 06 : 8. for his $\frac{1}{3}$ of the above Charges on the above Voyage.	24	6	8
	Ditto 12th.			
4	William Hume Dr. to Richard Falconar my Accompt with him in Company, L 503 : 5. for as much as ditto Falconar having sold all the Wine in Company betwixt us, for which he has received L 1006 : 10. Neat (after all Charges and Provision are deduced) as per particular Accompt he has given me in, and for my half of the prime Cost and Profit, he has given me an accepted Bill on ditto Hume, payable in 2 Weeks.	503	5	
	Ditto 13th.			
1	Cash Dr. to James Row his Accompt current, L 168. so much received from him as his $\frac{1}{3}$ of the Herrings bought from Samuel Lin of Pittenweem, for the Accompt of Company betwixt ditto Row, Alexander Ross and my self, each $\frac{1}{3}$. being	168		
	Ditto 14th.			
8	Maurice Loveday Dr. to Peter Wilkinson of London his Accompt current, L 1350. for so much as ditto Wilkinson has returned me ditto Loveday's Bill (which I had remitted to ditto Wilkinson for his Accompt) protested for Non-Acceptance, that I may recover it here; so I charge the Drawer Dr. for the Contents of the Bill, being	1266	00	0
4	It. For the Re-exchange which is now at L 6 per c. L 76 : 00 : 0	76	00	0
	It. For the Commission L 6. the Protest and Port of Letters paid out by ditto Wilkinson L 2. in all	8	00	0
		1350		
	Charles			

Edinburgh, July 16th. 1705.

56	Charles Bonhame of Bourd ^r our Accompt of Exchange			
8	1/2 in Company Dr. to Alexander Wachop, L 700. for so much			
	as ditto Wachop has this Day presented me a Bill drawn by ditto			
	Bonhame for our said Accompt 250 Crowns payable at 10 Days			
	Sight to ditto Wachop or Order, which accordingly I have accep-			
	ted, being at 56 d. sterl. per Crown. ———		700	
	Ditto 17th.			
	William Hume Dr. to sundry Accompts, L 1800. paid him			
	in full of the raw Hides formerly bought from him for the Ac-			
	compt of Company betwixt John Hay 1/3 and my self 2/3. and that in			
	manner following, viz. lib. sh. d.			
4	To ditto Hay his Accompt current for my Bill } 600 : 00 : 0			
6	on him for his 1/3 of the above Hides.			
5	To Serges, for 5 Pieces containing in all 169 } 101 : 08 : 0			
	Ells, which he takes at 12 sh. per Ell, is			
1	To Cash for the Balance paid him in Money. 1098 : 12 : 0		1800	
	Ditto 19th.			
8	William Bryce Dr. to Charles Bonhame of Bourdeaux,			
6	our Accompt of Exchange : in Company, L 555. for 200			
	Crowns drawn by me upon ditto Bonhame for our said Accompt,			
	payable to Peter Pemble or Order ; for the Value whereof I have			
	ditto Bryce his Obligation payable in 10 Days, at 55 1/2 d. sterl. per			
	Crown, being ———		555	
	Ditto 19th.			
8	Thomas Gordon Dr. to Cash, L 777 : 12. paid to his Or-			
1	der the accepted Bill which Peter Wilkinson of London drew on me			
	formerly for his Accompt, being ———		777	12
	Ditto 20th.			
1	Cash Dr. to Charles Stewart my Accompt with him in			
5	Company, each 1/2. L 2000. for so much as ditto Stewart has			
	cleared with me as to the neat Proceeds of our said Accompt,			
	(after other Charges and his Provision are deduced) and for my			
	half of the said Stock and Gain he has paid me in ready Money.		2000	
	Ditto 21st.			
	Sundry Accompts Drs. to Hides in Company with John			
	Hay 1/3 and my self 2/3. L 1090. for 4 Packs ditto sold to Ninian			
	Nicolson for our said Accompt, each Pack cont 100 Hides, at L 2 :			
	14 : 6. per Piece, for part Money part on Time, viz. lib. sh. d.			
1	Per Cash for half of the above Bargain received } 545 : 00 : 0			
	in ready Money.			
4	Per ditto Nicolson for the other half payable in } 545 : 00 : 0			
6	one Month. ———		1090	

Edinburgh, July 23d. 1705.

4	John Duncanson Dr. to Sundry Accompts , L 418 : 2 : 6.			
	having this Day cleared Accompts with him, I have paid what I owed him, in manner following, viz.	lib.	sh.	d.
2	To Barley for 14 Bolls ditto sold him at L 10 } 140 : 00 : 0			
	per Boll, is ————			
4	To William Hume for my Bill on him for } 137 : 05 : 0			
	what he owes me, being ————			
1	To Cash for the Remainder paid him in present } 140 : 17 : 6			
	Money. ————			
	Ditto 24th.	418	2	6
1	Cash Dr. to Maurice Loveday , L 1350. received from him			
8	in full Payment of his protested Bill, and all Charges thereon, for which he was formerly made Dr. being ————	1350		
	Sundry Accompts Dr. to Voyage to Roan aboard the Red-Lion of Leith, in Company with Alexander Ross, James Row and my self, each $\frac{1}{3}$. L 1960. for so much as I am this Day advised by <i>Pierre Petite</i> our Factor at Roan, that the said Ship is safely arrived there, and that he hath sold all the Goods in our said Company, as under, viz.			
		lib.	sh.	d.
8	Per ditto Petite our Accompt current in Com- } 700 : 00 : 0			
	pany with the foresaid Persons, for 6 Lasts Her- rings sold to several Persons for 250 Crowns ready, the Exchange being at 56 d. st. per Crown			
9	Per ditto Petite our Accompt of Sales in Com- } 1260 : 00 : 0			
8	pany with the foresaid Persons for 100 Dozen Stockings sold to <i>Jan van Rixtel</i> for 450 Crowns payable in one Month at ditto per Crown, is			
	Ditto 26th.	1960		
3	George Sandilands Dr. to Cash , L 1014. paid him to Acct			
4	of what I owed of the Salmon sold me. ————	1014		
	Ditto 28th.			
4	Minian Nicolson Dr. to Sundry Accompts , L 771. paid him			
	in full of what I owed him for the rest of the Wheat formerly sold me, in manner following, viz.	lib.	sh.	d.
5	To Hats for 6 Dozen at L 60 per Dozen, is 360 : 00 : 0			
1	To Cash for the Remainder paid him in Money. 411 : 00 : 0			
		771		
8	Alexander Macchop Dr. to Cash , L 700. paid him <i>Charles Bonhame's</i> Bill on me to him, being ————			
1		700		
1	Cash Dr. to Nicol Bruce , L 168. received from him in full			
8	of the Assignment <i>Alexander Ross</i> gave me on him. ————	168		
	Cash			

Edinburgh, July 28th 1705.

.1
.4 Cash Dr. to William Bume, L 503 : 5. received from him in full of the Assignation Richard Falconar gave me on him.

503

5

Ditto 30th.

.1
.8 Cash Dr. to William Bryce, L 555. received from him in full of his Obligation to me for the Bill I gave him formerly on Charles Bonhame.

555

Ditto 31st.

.5
.6 Robert Young Dr. to Hides in Company with John Hay and my self $\frac{2}{3}$. L 1450. for 5 Packs ditto sold to ditto Young for our said Account in Company, each Pack containing 100 Hides, at L 2 : 18. per Piece; for which I have his Bill payable to me in one Month, being

1450

August 2d.

.4
.3 Peter Wilkinson of London his Account current Dr. to Pierre Petite of Roan my Account current, L 620 : 1. for 211 $\frac{1}{2}$ Crowns, which ditto Petite has by my Order, and for my own Account, remitted me in his own Bill on ditto Wilkinson his Correspondent, payable at Usance, at 58 $\frac{1}{2}$ d. sterl. per Crown, which I have this Day dispatched to ditto Wilkinson, indorsed to himself to Account of what I owe him as his Factor, being

620

1

Ditto 4th.

.6
.1 John Hay his Account $\frac{1}{3}$ with me in Company Dr. to Cash, L 181 : 13 : 4. paid him to Account of his Concerns in our said Company.

181

13

4

Ditto 6th.

Sundry Accounts Drs. to Pierre Petite of Roan our Account of Sales in Company with Alexander Bols, James Row and my self, each $\frac{1}{3}$. L 1260. for so much as ditto Petite advises me by his Letter dated the 27th of July last, that he has received from Jan van Rixtel 450 Crowns (the Exchange being at 56 d. sterl. per Crown) which ditto Rixtel owed for Goods formerly sold him for our said Acct in Company; out of which, deducing his Provision and Charges, there will remain 428 $\frac{1}{2}$ Crns of neat Proceeds in his Hands, as under, viz.

.8 Per ditto Petite our Account current in Company with the foresaid Persons, for the neat Proceeds foresaid in his Hands. } 1200 : 00 : 0

.2
.9 Per Profit and Loss in Company with the foresaid Persons, for ditto Petite his Provision and Charges amounting to 21 $\frac{1}{2}$ Crowns, which at ditto per Crown, is } 60 : 00 : 0

1260

Cash

Edinburgh, August 9th. 1705.

		l.	s.	d.
. 1 . 8	Cash Dr. to Pierre Petite of Roan our Accompt current in Company with Alexander Ross, James Row and my self each $\frac{1}{3}$. L 1110. for 400 Crowns drawn upon ditto Petite for our said Accompt in Company, payable at Usance to Adam Bouchier or Order, for the Value received from James Kennedy at 55 $\frac{1}{2}$ d. st. per Crown, is	1110		
	Ditto 10th.			
. 7 . 1	Alexander Ross his Accompt in Company with James Row and my self, each $\frac{1}{3}$ Dr. to Cash, L 370. paid to him as his $\frac{1}{3}$ of the Bill drawn on Pierre Petite our Factor at Roan.	370		
	Ditto 13th.			
. 7 . 9	James Row his Accompt in Company with Alexander Ross and my self, each $\frac{1}{3}$ Dr. to George Murray, L 370. for so much as ditto Row has drawn a Bill on me for his said Acc ^t (and that as his $\frac{1}{3}$ of the Bill drawn by me on Pierre Petite our Factor at Roan) payable to ditto Murray or Order at 8 Days Sight, which I have this Day accepted of,	370		
	Ditto 14th.			
. 6 . 2	Charles Bonhame of Bourdeaux our Accompt of Exchange $\frac{1}{2}$ in Company Dr. to William Vandersypen of Amsterdam my Accompt current, L 1375. remitted to ditto Bonhame 500 Crowns for our said Accompt in my own Bill on ditto Vandersypen (to be allowed to ditto Vandersypen for my Accompt) payable at Usance to the Order of ditto Bonhame, at 50 Stivres per Crown, in all amounting to 1250 Guilders at 22 d. st. per Guilder, or (which is the same in Effect) at 55 d. sterl. per Crown, is	1375		
	Ditto 17th.			
. 9 —	Grain Dr. to sundry Accompts, L 1000. for 200 Bolls bought from John Stirling, consisting partly of Oats, partly of Barley, at L 5 per Boll (over-head) for part Money, part on Time, as under, viz.			
			lib.	sh.
. 1	To Cash for the half paid in ready Money.	500	00	0
. 9	To ditto Stirling for the other, payable in $\frac{1}{mo}$.	500	00	0
	Ditto 20th.			
. 8 —	Thomas Gordon Dr. to sundry Accompts, L 900. for so much as I have this Day cleared Accompts with ditto Gordon, and for the Stockings formerly bought from him for the Accompt in Company with Alexander Ross, James Row and my self, each $\frac{1}{3}$. I have paid him, as under, viz.			
			lib.	sh.
. 1	To Cash for my $\frac{1}{3}$. given him in ready Money.	300	00	0
. 7	To Alexander Ross's Accompt current for my Affignation on him for his $\frac{1}{3}$ payable on Demand	300	00	0
. 7	To James Row his Accompt current for my Affignation on him for his $\frac{1}{3}$ payable on Demand.	300	00	0
		900		

George

Edinburgh, August 21st. 1705.

George Murray Dr. to Cash, L 370. paid him the Contents of the Bill **James Row** gave him on me. ———

l. s. d.
370

Ditto 23d.

Sundry Accompts Drs. to Ninian Nicolson, L 545. for so much as I have this Day compted with him, for what he owed me of the Hides formerly sold him (for the Accompt of Company betwixt **John Hay** $\frac{1}{3}$ and my self $\frac{2}{3}$) which he has satisfied in the manner following, viz. lib. sh. d.

Per ditto Hay his Accompt $\frac{1}{3}$ with me in Company, }
for an accepted Precept drawn by me on ditto } 181 : 13 : 4
Nicolson, payable to ditto Hay, being ———

Per Cash for the Balance received from him in }
Money, being ——— } 363 : 06 : 8

545

Ditto 24th.

George Storie Dr. to Pierre Petite of Roan our Accompt current in Company with **Alexander Ross, James Row, and my self**, each $\frac{1}{3}$. L 773 : 00 : 8. for 278 $\frac{1}{2}$ Crowns, which ditto Petite has by our Order remitted us for our said Accompt in Company, in a Bill drawn by **Edmund Rae** on ditto Storie, payable at 8 Days Sight, which ditto Storie has this Day accepted, at 55 $\frac{1}{2}$ d. st. per Crown, is ———

773

8

Ditto 27th.

Cash Dr. to Charles Bonhame of Bourdeaux our Accompt of Exchange : in Company, L 1400. for 500 Crowns drawn by me upon ditto Bonhame for our said Accompt payable at Usance to **Isaac Pilmer** or Order, for the Value received here from **Daniel Menzies** at 56 d. sterl. per Crown. ———

1400

Ditto 30th.

Sundry Accompts Drs. to Robert Young, L 1450. received from him in full Payment of the raw Hides formerly sold him for the Accompt of Company betwixt **John Hay** $\frac{1}{3}$ and my self $\frac{2}{3}$. having allowed him Rebatement for 2 Months at 6 per cent. per Annum, as under, viz. lib. sh. d.

Per Cash for the ready Money received, being 1435 : 10 : 0

Per Profit and Loss in Company foresaid }
for the Discompt at ditto per cent. as above. } 14 : 10 : 0

1450

Hides in Company with John Hay $\frac{1}{3}$ and my self $\frac{2}{3}$. Dr. to **Provision-Accompt**, L 38 : 2. for my Provision of L 2540. as the Sum of the Sales of the said Hides in our said Company at 1 $\frac{1}{2}$ per cent. ———

38

2

K k

John

Edinburgh, August 31st. 1705.

	l.	s.	d.
John Hay his Accompt with me in Company, he and me $\frac{2}{3}$. Dr. to David Morison, L 465 : 16. for a Precept upon me drawn by ditto Hay for his said Acct. in Company payable to ditto Morison, being	465	16	
September 1st.			
Goods in Company with John Graham, George Sim and my self, each $\frac{1}{3}$. Drs. to sundry Accompts, L 3000. for so much the foresaid Persons and my self have agreed to trade in Company, each of us being to put in the Value of L 1000 in Goods, as $\frac{1}{3}$ of the joint Stock, which is to be employed either by Way of domestick or foreign Trade (as shall be found most convenient) they having appointed me to keep the Accompts as Partner-Trustee, for which I am to have $1\frac{1}{2}$ per cent. in Name of Provision for the Sales, whereupon each of us have brought in our Share of the said Goods, as follows, viz.			
To John Graham his Accompt with George Sim and my self in Company, each $\frac{1}{3}$ for 50 Barrels Salmon at L 20 per Barrel, as his $\frac{1}{3}$ of the joint Stock foresaid, being	1000	00	0
To ditto Sim his Accompt with ditto Graham and my self in Company, each $\frac{1}{3}$ for 5 Butts Sack at L 200 per Butt for his $\frac{1}{3}$ of said joint Stock.	1000	00	0
To Grain for 200 Bolls, at L 5 per Boll, which I formerly bought from John Stirling (as my Share)	1000	00	0
Ditto 2d.			
David Morison Dr. to Cash, L 465 : 16. paid him in full of the Precept John Hay gave him on me to Accompt of his Concerns in Company $\frac{1}{3}$ with me $\frac{2}{3}$. being	465	16	
Ditto 4th.			
Cash Dr. to George Storie, L 773 : 0 : 8. received from him in full of the Bill Pierre Petite sent us on him, which he formerly accepted.	773		
Ditto 6th.			
Goods in Company with Alexander Ross, James Row and my self, each $\frac{1}{3}$. Dr. to Provision-Accompt, L 29 : 8. for my Provision of L 1960. as the Sum of the Sales of the said Goods in said Company (being all now disposed of) at $1\frac{1}{2}$ per cent. is	29	8	
BALANCE			

Edinburgh, September 7th. 1705.

BALANCE.

.6	Charles Bonhame of Bourd ^s our Accompt of Exchange,			
1	$\frac{1}{2}$ in Company Dr. to sundry Accompts, L 24. for so much as			
	being this Day to balance this Sett of Books, and finding the fo-			
	reign Money of both Sides of this Accompt equal; I am therefore			
	to divide the neat Gain betwixt us, as under, viz. lib. sh. d.			
	To ditto Bonhame his Accompt current for } 12 : 00 : 0			
.10	his half of the above Gain. ————			
.10	To Profit and Loss (proper) for my half thereof. 12 : 00 : 0	24.		
.6	Hides in Company with John Hay $\frac{1}{3}$ and my self $\frac{2}{3}$ Dr.			
1	to Profit and Loss in ditto Company for the neat Sum gained			
.9	thereon, all being sold. ————	701	18	
.9	Profit and Loss in Company with John Hay $\frac{1}{3}$ and my			
1	self $\frac{2}{3}$ Dr. to sundry Accompts, L 687 : 8. for the Gain of this			
.6	Accompt, which is to be divided betwixt us, viz. lib. sh. d.			
.6	To do Hay his Acct in do Compy for his $\frac{1}{3}$ thereof, 229 : 02 : 8			
.10	To Profit and Loss (proper) for my $\frac{2}{3}$ thereof. 458 : 05 : 4	687	8	
.9	Profit and Loss in Company with Alexander Ross,			
1	James Row and my self, each $\frac{1}{3}$ Dr. to Goods in our said			
.6	Company, L 29 : 8. for the Loss upon our said Accompt, all			
	the Goods being disposed of. ————	29	8	
.8	Voyage to Roan aboard the Red-Lion of Leith, in			
1	Company with Alexander Ross, James Row and my self,			
.9	each $\frac{1}{3}$ Dr. to Profit and Loss in our said Company, L 483.			
	for so much gain'd by ditto Voyage. ————	483		
.9	Profit and Loss in Company with Alexander Ross,			
1	James Row and my self, each $\frac{1}{3}$ Dr. to Pierre Petite of			
.8	Roan our Accompt current in ditto Company, L 16 : 19 : 4.			
	for the Sum lost by Exchange, after all the foreign Money is ac-			
	compted for. ————	16	19	4
.9	Profit and Loss in Company with Alexander Ross, James			
1	Row and my self $\frac{1}{3}$ Dr. to sundry Accompts, L 376 : 12 : 8.			
	for the neat Gain on this Accompt divided, viz. lib. sh. d.			
.7	To Alexander Ross his Accompt in our } 125 : 10 : 10 $\frac{2}{3}$			
.7	said Company for his $\frac{1}{3}$ thereof. ————			
.7	To James Row his Accompt in our said } 125 : 10 : 10 $\frac{2}{3}$			
.7	Company for his $\frac{1}{3}$ thereof. ————			
.10	To Profit and Loss proper for my $\frac{1}{3}$ thereof. 125 : 10 : 10 $\frac{2}{3}$	376	12	8
	Alex			

Edinburgh, September 7th. 1705.

		l.	s.	d.
.7	Alexander Ross his Accompt in Company with James			
.7	Row and my self, each $\frac{1}{2}$ Dr. to ditto Ross his Accompt cur-			
	rent, L 247 : 17 : 6 $\frac{2}{3}$. for the Balance of the former Accompt, be-	247	17	6 $\frac{2}{3}$
	ing the neat Proceeds of his Concerns in ditto Company.			
.7	James Row his Accompt in Company with Alexander			
.7	Ross and my self, each $\frac{1}{2}$ Dr. to ditto Row his Accompt cur-			
	rent, L 247 : 17 : 6 $\frac{2}{3}$. for the neat Proceeds of his Concerns in	247	17	6 $\frac{2}{3}$
	ditto Company. — — — — —			
	Profit and Loss proper Dr. to sundry Accompts, L 5774 :			
.10	2 : 6. for so much I find (at the closing of my Books) I have lost			
.2	upon the following Accompts the Sums following. lib. sh. d			
.4	To Wool for the Sum lost, all being sold. 270 : 07 : 6			
.5	To Proper Charges for so much expended thereon 420 : 00 : 0			
.7	To Bottomry Accompt for the Sum lost thereon. 583 : 15 : 0			
	To Insurance Accompt for the Sum lost thereon. 4500 : 00 : 0	5774	2	6
	Sundry Accompts Drs. to Profit and Loss proper, L 1130 :			
	19 : 1. for so much I find I have gain'd upon the following Ac-			
	compts, viz. lib. sh. d.			
.2	Per Goods from London for the Gain, all being sold. 60 : 00 : 3			
.2	Per Barley for the Gain thereon, all being sold. 25 : 12 : 0			
.3	Per Pierre Petite of Roan my Accompt current } 14 : 07 : 2			
	for the Sum gain'd by Exchange, all the foreign			
	Money being accompted for. — — —			
.4	Per Rentals Accompt for the Gain thereon, 333 : 06 : 8			
.5	Per Serges for the Gain thereon, all being sold. 16 : 18 : 0			
.5	Per Charles Stewart my Accompt with him } 500 : 00 : 0			
	$\frac{1}{2}$ in Company, for the Sum gained by me			
	therein, the said Company being shut up. — — —			
.5	Per Richard Falconar my Accompt with him } 53 : 05 : 0			
	$\frac{1}{2}$ in Company, for my Share of the whole			
.5	Gain, the whole Company being now shut up. — — —			
.10	Per Hats for the Gain, all being sold. — — 60 : 00 : 0			
.10	Per Provision Accompt for the Gain thereon, 67 : 10 : 0	1130	19	1
.1	Stock Dr. to Profit and Loss, L 4047 : 07 : 2 $\frac{1}{3}$. for so much			
.10	lost in 3 $\frac{1}{2}$ Months Trading: — — —	4047	7	2 $\frac{1}{3}$
	Balance			

Edinburgh, September 7th. 1705.

Balance Dr. to sundry Accompts, L 19866 : 09 : 2. being to close and transport the following Accts at this general Balance, I find there is owing me thereon these Sums, viz.

	lib.	sh.	d.
To Cash for the whole of my ready Money	10615	08	5
To House in Smith's New-Land for the prime Cost	5333	06	8
To Captain William Monro for what he owes me of House-Rents.	333	06	8
To Wm. Vanderlypen of Amst ^d my Accompt current for what he owes me in ready Money	584	07	5
537½ Glrs at 24¼ d. st. per Guilder.			
To Goods in Company with John Graham, George Sim, and my self, each ⅓ for the prime Cost of the said Goods (the said Compy being but now begun) being 200 Bolls Grain, 5 Butts Sack, 50 Barrels Salmon.	3000	00	0

19866

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Sundry Accompts Drs. to Balance, L 19866 : 09 : 2. being about to close and transport to new Books the following Accts. I find I am owing upon the said Accompts the Sums following, (Stock excepted) viz.

	lib.	sh.	d.
Per Stock for the whole of my Estate at present	15671	06	06⅓
Per George Sandilands for what I ow him for Salmon formerly sold me.	532	10	00
Per Ja. Puffendorf for what I ow him as the Balance of an Accompt fitted betwixt us.	633	10	10
Per Peter Wilkinson of Lon ^d his Accompt current for the Balance due him	70	00	00
Per Al. Ross what I owe him as a neutral Person	223	10	10⅓
Per Ja. Row what I ow him as a neutral Person.	223	10	10⅓
Per Jo. Stirling what I owe him for Grain.	500	00	00
Per Jo. Graham his Acct. with G. Sim and my self, each ⅓ in Company for Sum advanced by him as a Partner in our ditto Company.	1000	00	00
Per Geo. Sim his Acct. with Jo. Graham and my self ⅓ in Company for the Sum advanc'd by him as Partner in do Company.	1000	00	00
Per Charles Bonhame of Bourd ^x his Acct. current for the Sum due him in particular for his ⅓ of our Gain by Exchange in Compy	12	00	00

19866

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Follows the Leger, N^o II. Transported from the preceeding Journal, N^o II.

I

1705.
Sept.

Edinburgh.

		Cash	Cr.	Fo	l.	s.	d.
1705.	May	18 By proper Charges Accompt		4	420		
		29 By Charles Stewart my Acct with him in Company		5	1315	10	
	June	5 By Peter Winchester		3	366	1	7
		11 By Robert Young		5	450		
		16 By Char. Bonhame of Bourd ^r our Acct of Exg ^e in Comp ^y		6	1375		
		18 By David Morison		3	1014	7	6
		21 By Ch. Bonhame of Bourd ^r our Acct of Exg ^e in Comp ^y		6	693	10	
		30 By Insurance-Accompt		7	4500		
	July	3 By Peter Wilkinson of London his Accompt current		4	1266		
		7 By Goods in Comp ^y with A. R. J. R. and my self, each $\frac{1}{3}$.		6	504		
		10 By Voyage to Roan aboard the Red-Lion of Leith in $\frac{2}{3}$ Company, &c.		8	73		
		17 By William Hume		4	1098	12	
		19 By Thomas Gordon		8	777	12	
		23 By John Duncanson		4	140	17	6
		26 By George Sandilands		3	1014		
		28 By Ninian Nicolson		4	411		
		By Alexander Wachop		8	700		
	August	4 By John Hay his Acct in Company with me $\frac{2}{3}$.		6	181	13	4
		10 By A. Ross his Acct in Comp ^y with J. R. and my self each $\frac{1}{3}$.		7	370		
		17 By Grain		9	500		
		20 By Thomas Gordon		8	300		
		21 By George Murray		9	370		
	Sept ^r	2 By David Morison		3	465	16	
		7 By Balance for my ready Money at present		10	10615	8	5
			Summa		28922	8	4
1705.	May	17 By Cash	Cr.	1	13173	17	8
		By House in Smith's New-Land, Edr.		2	5333	6	8
		By fundry Accompts (as per Journal)			1993	5	6
		By fundry Accompts (as per Journal)			11421	15	7
			Summa		31922	5	5
1705.	Sept ^r	7 By Balance due for the prime Cost.	Cr.	10	5333	6	8

Edinburgh.

					F ^o	l.	s.	d.
1705. May	17	Wool						
		To Stock at L 6 per Stone for	D ₂ .	Stones lib				
				167 13	1	1006	17	6
				Summa		1006	17	6
		Goods from London	D ₂ .	Cam. P _s .				
1705. May	17	To Stock valued at prime Cost for		4 6	1	432		
Sept.	7	To Profit and Loss for the Gain by this Acc ^t .			10	60		3
				Summa		492		3
1705. May	17	Barley	D ₂ .	Bolls				
Sept.	7	To Stock at L 10 : 5 : 4. per Boll for		54	1	554	8	
		To Profit and Loss for the Gain on this Accompt.			10	25	12	
				Summa		580		
1705. May	17	Captain William Monro	D ₂ .					
	26	To Stock for Balance of a Year's Rent of my House.			1	166	13	4
		To Rentals-Accompt for another Year's Rent.			4	333	6	8
				Summa		500		
1705. May	17	James Carnagie	D ₂ .					
		To Stock due by him per Accompt in former Books.			1	345		
1705. May	17	William Ganderfypen of Amsterdam	D ₂ .	Gldrs.				
		my Accompt current						
		To Stock, so much he owes me in ready Money,						
		as Balance of former Acc ^{ts} . at 22½ d. st. per Glr.		3787½	1	4259	7	5
				Summa		4259	7	5
1705. A. a/	17	Frederick Hamilton	D ₂ .					
		To Stock for half a Tun of Wine formerly sold him.			1	228		

Edinburgh.

		Cr.	Stones	lib	F ^o	l.	s.	d.
Wool								
1705.								
May	19	By Cash at L 5 per Stone for	50		1	250		
	—	By William Hume at L 4 : 10. per Stone for	30	8	4	137	5	
	24	By Cash at L 4 per Stone for	87	5	1	349	5	
Sept.	7	By Profit and Loss for the Loss on this Acct.			10	270	7	6
		Summa	167	13		1006	17	6
Goods from London		Cr.	Cam.	Secy.				
			Ps.	Ps.				
1705.								
May	22	By Ninian Nicolson for		6	4	240		
	26	By William Watson for	4		3	252		3
		Summa	4	6		492		3
Barley		Cr.	Bolls					
1705.								
May	31	By sundry Accts (as per Journal) at L 11 per Boll	40			440		
July	23	By John Duncanson to Accompt at L 10 per Boll for	14	4		140		
		Summa		54		580		
Captain William Monro		Cr.						
1705.								
May	26	By Cash received in full			1	166	13	4
Sept.	7	By Balance for a Year's Rent of my House			10	333	6	8
		Summa				500		
James Carnagie		Cr.						
1705.								
June	5	By Peter Winchester for my Bill on you to ditto Winchester.			3	345		
William Vanderlypen of Amsterdam		Cr.	Gldrs.					
1705.								
May	28	By sundry Accts (as per Journal) at 23 d. st. per Gl	1000			1150		
July	6	By Cash for my Bill on him at 23 d. st. per Gl for	1000		1	1150		
August	14	By Charles Bonhame of Bourdeaux our Acct of Exchange; in Compy at 22 d. st. per Gl	1250	6		1375		
Sept.	7	By Balance for what he owes me at 21 1/4 d. st. per Gl.	537 1/2	10		584	7	5
		Summa	3787 1/2			4259	7	5
Frederick Hamilton		Cr.						
1705.								
June	26	By Cash received in full.			1	228		

Edinburgh.

				£	s.	d.
1705. May		Ship the Alexander of Leith at her?	Dr.			
		Arrival in Virginia - - - - -	Dr.			
	17	To Stock lent upon Battonry of Principal and Interest - - - - -		583	15	
1705. May		Pierre Petite of Roan my Ac-	Dr.			
		compt current - - - - -	Crns.			
	17	To Stock so much he owes me in ready Money, } at 55½ d. sterl. per Crown for - - - - -		2032½	8	1
Sept.	7	To Profit and Loss for the Gain by Exchange, } all foreign Money being accounted for - - - - -		10	14	7
						2
		Summa		2032½	5693	15 3
1705. May		Dungo Marwel - - - - -	Dr.			
	17	To Stock due owing me by Bond with Interest - - - - -		159	11	9
1705. June		Charles Bonhame of Bordeaux }	Dr.			
		my Accompt current - - - - -	Crns.			
	4	To Pierre Petite of Roan my Accompt cur-		83½	3	208
		rent at 59¼ d. sterl. per Crown - - - - -				7 7
1705. June		Peter Winchester - - - - -	Dr.			
	5	To sundry Accompts (as per Journal) - - - - -			5736	
1705. May		William Watson - - - - -	Dr.			
	26	To Goods from London for 4 Pieces Cambricks sold at		2	252	3 3
1705. July Sept.		George Sandilands - - - - -	Dr.			
	26	To Cash paid him in Part. - - - - -		1014		
	7	To Balance due him. - - - - -		532	10	
		Summa		1546	10	
1705. June Sept.		David Morison - - - - -	Dr.			
	18	To Cash paid in full of the Bond and Interest - - - - -		1014	7	6
	2	To Cash paid in full of John Hay's Bill , - - - - -		465	16	
		Summa		1480	3	6

Edinburgh.

				F ^o	l.	s.	d.
Ship the Alexander of Leith at her							
Arrival in Virginia							
1705. June	1	By Bottomry-Accompt so much lost	Cr.	5	583	15	
Pierre Petite of Roan my Ac^t							
compt current							
1705. June	4	By Charles Bonhame of Bourdeaux my Acct ^t current at 50 $\frac{1}{4}$ d. st. per Crown.	Dr.	83 $\frac{1}{3}$	3	208	7 7
August	5	By Peter Winchester for my Bill on you at 56 d. st.	Cr.	1737 $\frac{13}{21}$	3	4865	6 8
	2	By Peter Wilkinson of London his Acct current for a Bill remitted at 58 $\frac{1}{2}$ d. st. per Crown.	Dr.	211 $\frac{2}{7}$	4	620	1
Summa				2032 $\frac{2}{3}$	5693	15	3
Mungo Maxwell							
1705. June	5	By Peter Winchester for my Bill on you to him.	Cr.	3	159	11	.9
Charles Bonhame of Bourdeaux							
my Accompt current							
1705. May	17	By Stock so much due to him as my Factor, at 50 $\frac{1}{4}$ d. sterl. per Crown.	Dr.	83 $\frac{1}{3}$	1	208	7 7
Peter Winchester							
1705. May	17	By Stock due him by Accompt fitted betwixt us.	Cr.	1	5736		
William Watson							
1705. May	17	By Stock for the Remainder of an Accompt due him.	Cr.	1	252		3
George Sandilands							
1705. May	17	By Stock due him for Salmon formerly sold me	Cr.	1	1546	10	
Summa					1546	10	
David Morrison							
1705. May	17	By Stock due him by Bond with Interest	Cr.	1	1014	7	6
August	31	By Jo. Hay's Acct ^t in Compy with me for a Bill on me	Dr.	6	465	16	
Summa					1480	3	6

			Fo	l.	s.	d.
1705. July	23	John Duncanson <i>is</i> D₂ To sundry Accompts-paid him in full. —	—	418	2	6
1705. July	7	James Duffendorf <i>is</i> D₂ To Balance still owing him —	10	633	10	10
1705. May July	22 21 28	Ninian Nicolson <i>is</i> D₂ To Goods from London for 6 Pieces Seys sold him in all at To Hides in Compy with John Hay $\frac{1}{3}$ and my self $\frac{2}{3}$ } for the $\frac{1}{2}$ Price of 4 Pack. To sundry Accts (as per Journal) paid him in full of Wheat	2 6 —	240 545 771	— — —	— — —
		Summa	—	1656	—	—
1705. July August Sepr.	3 10 2 7	Peter Wilkinson of London his Ac- compt current. — D₂ To Cash for a Bill remitted to him at 5 $\frac{1}{2}$ per cent. To T. Gordon for his Bill on me to ditto Gordon at 8 per c. To Pierre Petite of Roan my Accompt current. To Balance due him.	1 8 3 10	1266 777 620 70	— 12 1 —	— — — —
		Summa	—	2733	13	—
1705. May	18	Proper Charges <i>is</i> D₂ To Cash paid for several Accompts (as per Journal) —	1	420	—	—
1705. May July	19 12 17	William Hume <i>is</i> D₂ To Wool for 30 $\frac{1}{2}$ Stones at L 4: 10. payable on Demand. To Richard Falconar my Accompt with him half in } Company for my Bill on you. — } To sundry Accts (as per Journal) in full of the Hides. —	2 5 —	137 503 1800	5 5 —	— — —
		Summa	—	—	—	—
1705. Sepr.	7	Rentals Accompt <i>is</i> D₂ To Profit and Loss for the Gain on this Accompt. —	10	333	6	8
1705. May	28	Broad Cloth <i>is</i> D₂ Bale Ells To William Vanderfypen of Amsterdam my } Accompt current, bought at 15 sh. per Ell } —	1 2	20 $\frac{1}{2}$ 184	— 10	— —

Edinburgh.

			F.	l.	s.	d.
1705. May	17	John Duncanson - - - Cr. By Stock for a Bill he gave me payable to Charles Bonhame	1	418	2	6
1705. May	17	James Buffendorf - - - Cr. By Stock for the Balance of an Accompt.	1	633	10	10
1705. May August	17 23	Ninian Nicolson - - - Cr. By Stock for what formerly sold me. By sundry Accts (as per Journal) in full of the Hides.	1 —	1011 545		
		Summa		1556		
1705. May July	17 14	Peter Wilkinson of London his Ac- compt current. - - - Cr. By Stock due him, all his Goods being sold and received. By Maurice Loveday for his protested Bill and Charges.	1 8	1383 1350	13	
		Summa		2733	13	
1705. Sept.	7	Proper Charges - - - Cr. By Profit and Loss for the Sum expended.	10	420		
1705. June July	19 23 28	William Hume - - - Cr. By Hides in Comp ^y with John Hay & and my self ^s } for 9 Pack at L 200 per Pack. By John Duncanson for my Bill on you to him. By Cash received in full of Richard Falconar's Bill.	6 4 1	1800 137 503	5 5	
		Summa		2440	10	
1705. May	26	Rentals-Accompt - - - Cr. By Capt. William Monro for a Years Rent of my House.	2	333	6	8
1705. May	26	Broad Cloth - - - Cr. By Charles Stewart my Accompt with him & in Company, valued at first Cost.	Bale 1	Ells 20½	5	184 10
		N n				

		Serges	Dt.	P ^s .	Ells.	Fo	l.	s.	d.
1705. May	28	To William Vandersypen of Amsterdam my Accompt current.	}	5	169	2	84	10	
Sept ^r .	7	To Profit and Loss for the Gain on this Act ⁿ				10	16	18	
		Summa		5	169		101	8	
		Charles Stewart my Accompt with him $\frac{1}{2}$ in Company	}						
1705. May	29	To sundry Accompts for my $\frac{1}{2}$ delivered him, as per Journal					1500		
Sept ^r .	7	To Profit and Loss for the Gain on this Account.				10	500		
		Summa					2000		
		Hats							
1705. May	31	To Barley at L 50 per Doz.			6	2	300		
Sept ^r .	7	To Profit and Loss for the Gain on this Account.				10	60		
		Summa			6		360		
		Bottomry Accompt							
1705. June	I	To Ship the Alexander of Leith at Arrival in Virginia				3	583	15	
		Richard Falconar my Accompt with him $\frac{1}{2}$ in Company	}						
1705. June	8	To Robert Young for your Bill on me to him.				5	450		
Sept ^r .	7	To Profit and Loss for the Gain on this Account.				10	53	5	
		Summa					503		
		Robert Young							
1705. June	II	To Cash paid Richard Falconar's Bill on me.				I	450		
July	31	To Hides in Company with John Hay $\frac{1}{3}$ and me $\frac{2}{3}$ for 500 ditto at L 2 : 18. payable in one Month.	}			6	1450		
		Summa					1900		
		Accepted Bills							
1705. June	14	To Charles Bonname of Bourdeaux our Accompt of Exchange $\frac{1}{2}$ in Company	}			6	1387	10	

Edinburgh.

			Cr.	Ps.	Ells.	Fo	l.	s.	d.
1705.	July	17	Serges By William Home in Part of what I owe him at 12 sh. per Ell for	5	169	4	101	8	
			Summa	5	169		101	8	
1705.	July	20	Charles Stewart my Accompt with him in Company By Cash received from in full of my Stock and Gain.			1	2000		
			Summa				2000		
1705.	July	28	Hats By Ninian Nicolson sold him at L 60 per Doz.		6	4	360		
			Summa		6		360		
1705.	Sept.	7	Bottomry Accompt By Profit and Loss for the Sum lost on this Accompt.			10	583	15	
1705.	July	12	Richard Falconar my Accompt with him in Company By William Hume for your Bill on him to me, payable in Two Weeks.			4	503	5	
			Summa				503	5	
1705.	June	8	Robert Young By Richard Falconar my Acct with him $\frac{1}{2}$ in Com- pany, for his Bill on me to you.			5	450		
August		30	By sundry Accts. (as per Journal) reca in full of the Hides.				1450		
							1900		
1705.	June	25	Accepted Bills By Cash received.			1	1387	10	

				F ^o	l.	s.	d.
Hides in Company with John Hay $\frac{1}{3}$ and my self $\frac{2}{3}$. Dr.							
1705.			Pack Hides				
June	9	To William Home at L 2. per Piece for	Ps.				
August	30	To Provision-Accompt for my Provision, at $\frac{1}{2}$ per cent. of L 2540.	9 900	4	1800		
Sept.	7	To Profit and Loss in our said Company, for the Sum gain'd, all being sold,	—	10	38	2	
		Summa	—	9	701	18	
					2540		
John Hay his Accompt current Dr.							
1705.	9	To ditto Hay his Accompt $\frac{1}{3}$ in Company with me $\frac{2}{3}$ for your $\frac{1}{3}$ of the Hides.	—	6	600		
June							
John Hay his Accompt $\frac{1}{3}$ in Company with me $\frac{2}{3}$. Dr.							
1705.	4	To Cash paid him to Accompt.	—	1	181	13	4
August	23	To Ninian Nicolson for my Precept on him to you.	—	4	181	13	4
	31	To David Morison for your Precept on me.	—	3	465	16	
		Summa	—		829	2	8
Charles Bonhame of Bourdeaux our Acct. of Exch. $\frac{1}{2}$ in Compy. Dr.							
1705.	16	To Cash remitted him at 55 d. st. per Crown.	Crns.				
June	21	To Cash paid his Bill on me at 55 $\frac{1}{2}$ d. st. per Crown.	500	1	1375		
July	16	To Alexander Wachop for a Bill on me payable at 10 Days Sight, at 56 d. st. per Crown.	250	1	693	10	
August	14	To William Vandersypen of Amsterdam my Acc ^t current for my Bill on do at 55 d. st. per Cr.	250	8	700		
Sept.	7	To sundry Accts (as per Journal) for Gain on this Acc ^t	500	2	1375		
		Summa	1500		4167	10	
Goods in Company with Al. Rows, James Row and my self, each $\frac{1}{3}$. Dr.							
1705.	22	To Thomas Gordon at L 9 per Dozen, for	Hei. Doz.				
June	7	To Cash at L 7 per Barrel for	Barr.				
July	2	To Provision-Accompt for my Provision of the Sales at $\frac{1}{2}$ per cent. of L 1960.	72	8	900		
Sept.			—	1	504		
			—	10	29	8	
		Summa	72 100		1433	8	

Edinburgh.

				Fo.	l.	s.	d.
		Hides in Company with John Hay $\frac{1}{3}$ and my self $\frac{2}{3}$. Cr.					
1705.	July	21	By sundry Acc ^{ts} (as per Journal) at L 2 : 14 : 3 6. per Hide for — — — — — }	Pack 4	Hides 400	—	1090
		31	By Robert Young sold him at L 2 : 18. per Hide. — — — — — }	5	500	5	1450
			Summa	9	900	—	2540
		John Hay his Account current Cr.					
1705.	July	17	By William Hume for my Assignment on you to ditto Hume for your $\frac{1}{3}$ of the Hides. — — — — — }	—	—	4	600
		John Hay his Account ; in Company with me $\frac{2}{3}$. Cr.					
1705.	June	9	By ditto Hay his Acc ^t current for his $\frac{1}{3}$ of the Hides. — — — — — }	—	—	6	600
	Sepr.	7	By Profit and Loss in ditto Comp ^y for his $\frac{1}{3}$ of the Gain. — — — — — }	—	—	9	229 2 8
			Summa	—	—	—	829 2 8
		Charles Bonhame of Bourdeaux our Acct. of Exch. ; in Comp^y. Dr. Crna.					
1705.	June	14	By accepted Bills remitted me at 55 $\frac{1}{2}$ d. st. per Cr. — — — — — }	500	5	1387	10
		28	By Cash for my Bill on him at 55 d. st. per Crown. — — — — — }	300	1	825	
	July	17	By William Bryce for my Bill on him at 55 $\frac{1}{2}$ d. sterl. per Crown. — — — — — }	200	8	555	
	August	27	By Cash for my Draught on him at 56 d. st. per Cr. — — — — — }	500	1	1400	
			Summa	1500	—	4167	10
		Goods in Company with Al. Ross, James Row and my self, each $\frac{1}{3}$. Dr.					
1705.	July	10	By Voyage to Roan aboard the Red-Lion of Leith in Company with, &c. for — — — — — }	Hell Barr. 72	Shoek Doz. 100	8	1404
	Sepr.	7	By Profit and Loss in our said Company for the Loss on this Account. — — — — — }	—	—	9	29 8
			Summa	72	100	—	1433 8

Edinburgh.

			F ^o	l.	s.	d.
1705.		Alexander Ross his Accompt current Dr.				
June	22	To ditto Ross his Accompt with James Row and my self in Company each $\frac{1}{3}$ for his $\frac{1}{3}$ of the Stockings	7	300		
July	7	To d ^o Ross his d ^o Accompt, and for his $\frac{1}{3}$ of the Herrings	7	168		
	10	To d ^o Ross his d ^o Acct for his $\frac{1}{3}$ of Charges on Voyage to Roan	7	24	6	8
Sept.	7	To Balance due him	10	223	10	10 $\frac{2}{3}$
		Summa		715	17	6 $\frac{2}{3}$
1705.		Alex. Ross his Accompt with Ja. Row and my self in Company each $\frac{1}{3}$. Dr.				
August	10	To Cash paid him as his $\frac{1}{3}$ of Bill drawn on P. Petite of Roan	1	370		
Sept.	7	To d ^o Ross his Acct current for neat Proceeds of this Acct	7	247	17	6 $\frac{2}{3}$
		Summa		617	17	6 $\frac{2}{3}$
1705.		James Row his Accompt current Dr.				
June	22	To ditto Row his Acct with Alexander Ross and my self in Company each $\frac{1}{3}$ for his $\frac{1}{3}$ of the Stockings.	7	300		
July	7	To ditto Row his ditto Acct for his $\frac{1}{3}$ of the Herrings	7	168		
	10	To ditto Row his ditto Accompt for his $\frac{1}{3}$ of the Char- ges on the Voyage to Roan, &c.	7	24	6	8
Sept.	7	To Balance due him.	10	223	10	10 $\frac{2}{3}$
		Summa		715	17	6 $\frac{2}{3}$
1705.		James Row his Acct. with Alex. Ross and my self in Company, each $\frac{1}{3}$. Dr.				
August	13	To George Murray for your Bill on me to him for your $\frac{1}{3}$ of the Bill on Pierre Petite.	9	370		
Sept.	7	To ditto Ross his Acct current for the neat Proceeds of this Accompt.	7	247	17	6 $\frac{2}{3}$
		Summa		617	17	6 $\frac{2}{3}$
1705.		Insurance Accompt Dr.				
June	30	To Cash lost upon Ship the May-Flower of Innerkeithing.	1	4500		

Edinburgh.

			F.	l.	s.	d.
1705.	Alexander Rofs his Accompt current					
July	9	By Nicol Bruce for a Precept given me on him for	8	168		
August	20	By Thomas Gordon for my Bill on you to him for your } of the Stockings. — — — — — }	8	300		
Sept.	7	By ditto Rofs his Acct in Compy with James Row } and me, each $\frac{1}{3}$ for the neat Proceeds of the said Acct }	7	247	17	6 $\frac{2}{3}$
		Summa		715	17	6 $\frac{2}{3}$
1705.	Alex. Rofs his Accompt with Ja. Row } and my self in Company each $\frac{1}{3}$.					
June	22	By ditto Rofs his Acct current for his $\frac{1}{3}$ of the Stockings.	7	300		
July	7	By ditto Rofs his Acct current for his $\frac{1}{3}$ of the Herrings.	7	168		
	10	By ditto Rofs his Acct current for his $\frac{1}{3}$ of the Charges. —	7	24	6	8
Sept.	7	By Profit and Loss in Company for his $\frac{1}{3}$ of the Gain. —	9	125	10	10 $\frac{2}{3}$
		Summa		617	17	6 $\frac{2}{3}$
1705.	James Row his Accompt current					
July	13	By Cash received in full of his $\frac{1}{3}$ of the Herrings.	1	168		
August	20	By Thomas Gordon for my Assignation on you to him for } his $\frac{1}{3}$ of the Stockings. — — — — — }	8	300		
Sept.	7	By ditto Row his Accompt in Company with Alex. } Rofs and me each $\frac{1}{3}$ for the neat Proceeds of his Acct }	7	247	17	6 $\frac{2}{3}$
		Summa		715	17	6 $\frac{2}{3}$
1705.	James Row his Acct. with Alex. Rofs } and my self in Company, each $\frac{1}{3}$.					
June	22	By ditto Row his Accompt current for his $\frac{1}{3}$ of the } Stockings. — — — — — }	7	300		
July	7	By ditto Row his Acct current for his $\frac{1}{3}$ of the Herrings.	7	168		
	10	By ditto Row his Acct current for his $\frac{1}{3}$ of the Charges.	7	24	6	8
Sept.	7	By Profit and Loss in Company for his $\frac{1}{3}$ of the Gain. —	9	125	10	10 $\frac{2}{3}$
		Summa		617	17	6 $\frac{2}{3}$
1705.	Insurance Accompt					
Sept.	7	By Profit and Loss for the Sum lost upon this Accompt. —	10	4500		

			Fo	l.	s.	d.
1705.		Thomas Gordon — — — — — Dr.				
July	19	To Cash paid in full of Peter Wilkinson's Bill on me — — —	1	777	12	
August	20	To sundry Accompts (as per Journal) in full of Stockings. — — —	—	900		
		Summa — — — — —	—	1677	12	
1705.		Nicol Bruce — — — — — Dr.				
July	9	To Alexander Ross his Accompt current for his Bill on you to me. — — —	7	168		
1705.		Voyage to Roan aboard the Red-Lion of Leith in Company with Alex. Ross, J. B. Row and my self, each 1/3. — — — Dr.				
July	10	To sundry Accompts (as per Journal) — — —	—	1477		
Sept.	7	To Profit and Loss in our said Company for the Gain. — — —	9	483		
		Summa — — — — —	—	1960		
1705.		Maurice Loveday — — — — — Dr.				
July	14	To Peter Wilkinson of London his Accompt current for his protested Bill and Charges. — — —	4	1350		
1705.		Alexander Wachop — — — — — Dr.				
July	28	To Cash paid in full — — — — —	1	700		
1705.		William Bryce — — — — — Dr.				
July	17	To Charles Bonhame of Bourdeaux our Acct of Exg ^e 1/2 in Compy for my Bill on him for 200 Cr. at 55 1/2 d. st. — — —	6	555		
1705.		Pierre Petite of Roan our Accompt current in Compy. with Alexander Ross, J. B. and my self each 1/3. — — — Dr.				
July	24	To Voyage to Roan aboard the Red-Lion of Leith, &c. at 56 d. st. per Crown. — — —	250	8	700	
August	6	To ditto Petite our Acct of Sales in Compy for neat Sum in his Hands at 56 d. st. per Cr. — — —	428 1/2	9	1200	
		Summa — — — — —	678 1/2		1900	

Edinburgh.

				F ^o	l.	S.	D.
1705.		Thomas Gordon					
June	22	By Goods in Company with Alex. Ross, James Row and my self, each $\frac{1}{3}$ for 120 Dols. Bookings in L 9.5	Cr.	6	900		
July	10	By Peter Wilkinson of London his Account current.		4	777	12	
			Summa		1677	12	
1705.		Nicol Bruce					
July	28	By Cash received in full	Cr.	1	168		
		Voyage to Roan aboard the Red Lion of Leith in Company with Alex. Ross, Ja. Row and my self, each $\frac{1}{3}$.	Cr.				
1705.	24	By Sundry Accompts (as per Journal)			1960		
			Summa		1960		
1705.		Maurice Lobeday					
July	24	By Cash received in full of his protested Bill and Charges.	Cr.	1	1350		
1705.		Alexander Machop					
July	16	By Charles Bonname of Bourd ^r our Acct of Ex ^{ce} in Compy for his Bill on me for 250 Cr. at 56 d. ster.	Cr.	6	700		
1705.		William Bryce					
July	30	By Cash received in full.	Cr.	1	355		
		Pierre Petite of Roan our Account current in Compy. with Alexander Ross, J. R. and my self each $\frac{1}{3}$.	Cr.				
1705.	9	By Cash rec ^d for our Bill on him at 55 $\frac{1}{2}$ d. ster. per C.		400	1	1110	
August	24	By George Storie for a Remittance payable in 8 Days, at 55 $\frac{1}{2}$ d. ster. per Crown.		278 $\frac{1}{2}$	2	773	
Sept.	7	By Profit and Loss in our Compy for Loss by Ex ^{ce} .		9	16	19	4
			Summa	678 $\frac{1}{2}$	1900		

				Fo	l.	s.	d.
1705.		Thomas Gordon	Dr.				
July	19	To Cash paid in full of Peter Wilkinson's Bill on me		1	777	12	
August	20	To sundry Accompts (as per Journal) in full of Stockings.			900		
		Summa			1677	12	
1705.		Nicol Bruce	Dr.				
July	9	To Alexander Ross his Accompt current for his Bill on you to me.		7	168		
		Voyage to Roan aboard the Red-Lion of Leith in Company with Alex. Ross, Ja. Row and my self, each	Dr.				
1705.	10	To sundry Accompts (as per Journal)			1477		
Sept.	7	To Profit and Loss in our said Company for the Gain,		9	483		
		Summa			1960		
1705.		Maurice Loveday	Dr.				
July	14	To Peter Wilkinson of London his Accompt current for his protested Bill and Charges.		4	1350		
1705.		Alexander Machop	Dr.				
July	28	To Cash paid in full		1	700		
1705.		William Bryce	Dr.				
July	17	To Charles Bonhame of Bourdeaux our Acct of Exche in Compy for my Bill on him for 200 Cr. at 55 d. st.		6	555		
		Pierre Petite of Roan our Accompt current in Compy. with Alexander Ross, J. B. and my self each	Dr.				
1705.	24	To Voyage to Roan aboard the Red-Lion of Leith, &c. at 56 d. st. per Crown.		250	8	700	
August	6	To ditto Petite our Acct of Sales in Compy for neat Sum in his Hands at 56 d. st. per Cr.		428	9	1200	
		Summa			678		1900

Edinburgh.

				Fo		S.	D.
1705.	June	22	By Goods in Company with Alex. Ross, James Row and my self, each $\frac{1}{3}$ for 120 Dols. Stockings in L. 9. 5	6	900		
	July	10	By Peter Wilkinson of London his Account current.	4	777	12	
				Summa	1677	12	
1705.	July	28	By Cash received in full	1	168		
				Summa	1960		
1705.	July	24	By Cash received in full of his protested Bill and Charges.	1	1350		
				Summa	1960		
1705.	July	16	By Charles Bonname of Bourd ^r our Acct of Ex ^r in Compy for his Bill on me for 250 Cr. at 56 d. ster.	6	700		
1705.	July	30	By Cash received in full.		555		
1705.	August	9	By Cash rec ^d for our Bill on him at 55 d. ster. per C.	400	1110		
		24	By George Storie for a Remittance payable in 8 Days at 49 d. ster. per Crown.	278	773		
1705.	Sept.	7	By Profit and Loss in our Compy for Loss by Ex ^r .	9	16	19	4
				Summa	678	1900	

			F ^o	L	S.	D.
1705.		Pierre Petite of Roan our Acct. of Sales				
		in Company with Alex. Ross, James				
		Row and my self, each ;				
July	24	To Voyage to Roan aboard the Red-Lion of Leith.	9	1260		
1705.		Profit and Loss in Company with Alex.				
		Ross, Ja. Row and my self, each ;				
August	6	To Pierre Petite of Roan our Accompt of Sales in	9	60		
		Company, for his Provision and Charges.				
Sept.	7	To Goods in our said Company for Loss upon that Acct.	6	29	8	
		To Pierre Petite of Roan our Accompt current in d ^o	8	16	19	4
		Company, for the Sum lost on that Accompt.				
		To sundry Accts. (as per Journal) for the Gain on this Acct.		376	12	8
		Summa		483		
1705.		George Murray				
August	21	To Cash in full of the Bill James Row gave you on me.	1	370		
1705.		Grain				
August	17	To sundry Accts (as per Journal) for Oats and				
		Barley at L 5. per Boll.		1000		
1705.		John Stirling				
Sept.	7	To Balance due him.	10	500		
1705.		George Storie				
August	24	To Pierre Petite of Roan our Acct current in Com-	8	773		8
		pany with Alex. Ross, James Row and my self,				
		each ;. for a Bill remitted to us.				
1705.		Profit and Loss in Company with John				
		Hay ;. and my self ;				
August	30	To Robert Young for Discompt.	5	14	10	
Sept.	7	To sundry Accts (as per Journal) for the Gain on this Acct.		687	8	
		Summa		701	18	

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			F ^o	l.	S. D.
1705. Sept.	7	Provision Account <i>Dr.</i>			
		To Profit and Loss for the <i>Sur</i> gain'd on this Account	10	67	10
		<i>Summa</i>		67	10
1705. Sept.	1	Goods in Compy with Jo. Graham, George Sim, and me in Company, each 1/2 <i>Dr.</i>			
		To sundry Accts (as per Journal) for	200	5	50
				3000	
1705. Sept.	7	John Graham his Account with Geo. Sim and me in Company, each 1/2 <i>Dr.</i>			
		To Balance for the Goods advanced in our said Company	10	1000	
1705. Sept.	7	Geo Sim his Acct. with John Graham and my self in Company, each 1/2 <i>Dr.</i>			
		To Balance for the Goods advanced to our said Company	10	1000	
1705. Sept.	7	Charles Bonhame of Bourdeaux his Account current <i>Dr.</i>			
		To Balance due him	10	12	
1705. Sept.	7	Profit and Loss proper. <i>Dr.</i>			
		To sundry Accts (as per Journal) for the Loss on them		5774	2 6
		<i>Summa</i>		5774	2 6
1705. Sept.	7	Balance <i>Dr.</i>			
		To sundry Accompts (as per Journal)		16866	9 3

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						Fo	l.	s.	d.
1705.		Profit and Loss proper.							
August	30	By Hides in Company with John Hay & and me	Cr.			6	38	2	
Sept.	6	By Goods in Compy with A. R. J. R. and me, each				6	29	8	
		Summa					67	10	
		Goods in Compy. with Jo. Graham, George Sim, and me in Company, each							
			Cr.	Grain.	Sack.	Salmon.			
				Bolls	Buts	Barr.			
1705.	7	By Balance.		200	5	50	10	3000	
Sept.									
		John Graham his Account with Geo. Sim and me in Company, each							
1705.	1	By Goods in our said Compy for 50 Barrels Salmon, at L 20 per Barrel, as his $\frac{1}{3}$ of Stock.	Cr.				10	1000	
Sept.									
		Geo. Sim his Acct. with John Graham and my self in Company, each							
1705.	1	By Goods in Compy for 5 Buts Sack at L 200. as his $\frac{1}{3}$.	Cr.				10	1000	
Sept.									
		Charles Bonhame of Bourdeaux his Account current							
1705.	7	By ditto Bonhame our Acct of Exchange in Compy for his $\frac{1}{3}$ of the neat Sum gain'd on that Account.	Cr.				6	12	
Sept.									
		Profit and Loss proper.							
1705.	7	By Charles Bonhame of Bourdeaux our Account of Exchange in Company for my $\frac{1}{3}$ of the Gain.	Cr.				6	12	
Sept.		By Profit and Loss in Cpy with Jo. Hay & and me for my $\frac{1}{3}$ do					9	458	5 4
		By Profit and Loss in Compy with Alex. Ross, James Row and my self, each $\frac{1}{3}$ for my $\frac{1}{3}$ of the Gain.					9	125	10 10 $\frac{1}{2}$
		By sundry Accs (as per Journal) for the Gain on them.						1130	19 1
		By Stock for the Loss upon 3 $\frac{1}{2}$ Months Trading.					1	4047	7 2 $\frac{1}{2}$
		Summa						5774	2 6
		Balance							
1705.	7	To sundry Accounts (as per Journal)	Cr.					19866	9 2
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